

Borough Council of
**King's Lynn &
West Norfolk**



RESOURCES AND PERFORMANCE – AUDIT AND RISK COMMITTEE

PLEASE NOTE EARLIER START TIME

**Tuesday 27 November 2012
at 5.30 pm**

Committee Suite
King's Court
Chapel Street
King's Lynn
Norfolk
PE30 1EX



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Borough Council of
**King's Lynn &
West Norfolk**



King's Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX.
Telephone: 01553 616200
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PLEASE NOTE EARLIER START TIME

19 November 2012

Dear Member

Resources and Performance – Audit and Risk Committee

You are invited to attend a meeting of the above-mentioned Committee which will be held on **Tuesday 27 November 2012**, at **5.30 pm** in the **Committee Suite, King's Court, Chapel Street, King's Lynn**, to discuss the business shown below.

Yours sincerely

Chief Executive

AGENDA

1. Apologies for absence

To receive any apologies for absence.

2. Minutes

To approve the minutes of the Resources and Performance – Audit and Risk Committee meeting held on Tuesday 23 October (previously circulated).

3. Declarations of Interest

Please indicate if there are any interests which should be declared. A declaration of an interest should indicate the nature of the interest (if not already declared on the Register of Interests) and the agenda item to which it relates. If a disclosable pecuniary interest is declared, the Member should withdraw from the room whilst the matter is discussed.

These declarations apply to all Members present, whether the Member is part of the meeting, attending to speak as a local Member on an item or simply observing the meeting from the public seating area.

4. Urgent Business Under Standing Order 7

To consider any business which, by reason of special circumstances, the Chairman proposes to accept as urgent under Section 100(b)(4)(b) of the Local Government Act 1972.

5. Members Present Pursuant to Standing Order 34

Members wishing to speak pursuant to Standing Order 34 should inform the Chairman of their intention to do so and on what items they wish to be heard before the meeting commences. Any Member attending the meeting under Standing Order 34 will only be permitted to speak on those items which have been previously notified to the Chairman.

6. Chairman's Correspondence (if any)

7. Matters referred to the Committee from other Council Bodies and responses made to previous Committee recommendations/requests

To receive comments, and recommendations from other Council bodies, and any responses subsequent to recommendations, which this Committee has previously made. (N.B. some of the relevant Council bodies may meet after dispatch of the agenda).

At the Cabinet meeting held on 30 October 2012 the following response was made to the recommendations from the Resources and Performance Panel – Audit and Risk Committee meeting held 23 October 2012, on the following item:-

Mid Year Treasury Report 2012/13

RESOLVED: That Cabinet be informed that the Resources and Performance Panel – Audit and Risk Committee supports the recommendation as set out in the report to Cabinet as follows:

Cabinet is asked to note the report and the treasury activity.

Cabinet Response: “The Panel’s recommendations were duly taken into account when Cabinet considered the item.”

8. Annual Audit Letter 2011/2012 (pages 1 to 10)

The Council’s External Auditor will present the Annual Audit Letter 2011/2012 to the Committee. The Committee are invited to note the report.

9. **Benefit Investigations Unit Half-Yearly Report** (pages 11 to 16)

Committee Members are invited to note the attached report.

10. **Audit and Risk Committee Work Programme** (pages 17 to 18)

Committee Members are invited to consider the attached Audit and Risk Committee's Work Programme.

11. **Date of Next Meeting**

To note that the next meeting of the Resources and Performance - Audit and Risk Committee will take place on **Tuesday 2 January 2013**.

To: Panel Members – Councillors P Beal (Chairman),
C Manning (Vice-Chairman), J Collop, Mrs S Collop, C J Crofts,
M Hopkins, H Humphrey, M Langwade, J Loveless, A Morrison,
D Tyler, A White, Mrs M Wilkinson, T de Winton and A Wright

Portfolio Holders:

Agenda Item 8

Councillor N Daubney, Leader and Portfolio Holder for Resources

Agenda Item 9

Councillor N Daubney, Leader and Portfolio Holder for Resources
Councillor Mrs E Nockolds, Portfolio Holder for Health and Well Being

Chief Executive

Deputy Chief Executive and Executive Director, Finance and Resources

All other Executive Directors

Audit Manager

Press

Officers: The following Officers have been invited to attend in respect of the items listed below:

Agenda Item 8: Alison Ridley from PricewaterhouseCoopers
Agenda Item 9: Sarah Munson, Fraud Investigations Manager

Government and Public Sector

***Borough Council of
King's Lynn and West
Norfolk***

Annual Audit Letter

October 2012

2011/12 Audit

The Members
Borough Council of King's Lynn and West Norfolk
Kings Court
Chapel Street
King's Lynn
Norfolk
PE30 1EX

October 2012

Ladies and Gentlemen

We are pleased to present our Annual Audit Letter summarising the results of our 2011/12 audit. We look forward to presenting it to the Audit and Risk Committee on 27 November 2012. It will be presented to Members on 29 November 2012.

Yours faithfully

PricewaterhouseCoopers LLP

Code of Audit Practice and Statement of Responsibilities of Auditors and of Audited Bodies

In March 2010 the Audit Commission issued a revised version of the 'Statement of Responsibilities of Auditors and of Audited Bodies'. It is available from the Chief Executive of each audited body. The purpose of the statement is to assist auditors and audited bodies by explaining where the responsibilities of auditors begin and end and what is to be expected of the audited body in certain areas. Our reports and management letters are prepared in the context of this Statement. Reports and letters prepared by appointed auditors and addressed to members or officers are prepared for the sole use of the audited body and no responsibility is taken by auditors to any member or officer in their individual capacity or to any third party.

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Introduction

The purpose of this letter

This letter is a public document that summarises the results of the 2011/12 audit work we have undertaken at the Borough Council of King's Lynn and West Norfolk (the Council).

We have already reported the detailed findings from our audit work to those charged with governance in the following reports:

- Report to those charged with Governance (ISA (UK&I) 260) ("ISA260 report");
- Audit report for the 2011/12 Statement of Accounts, incorporating the value for money conclusion; and
- Report on the matters arising from our audit of the statement of accounts 2011/12.

The matters reported here are those that we consider are most significant for the Council and a summary of the key recommendations that we have made can be found on page 9.

Scope of work

The Council is responsible for preparing and publishing its Statement of Accounts, accompanied by the Annual Governance Statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Our 2011/12 audit work has been undertaken in accordance with the Audit Plan that we issued in January 2012 and is conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

We met our responsibilities as follows:

Audit responsibility	Result
<i>Perform an audit of the accounts in accordance with the Auditing Practice Board's International Standards on Auditing (ISAs (UK&I)).</i>	We reported our findings to the Audit and Risk Committee in our 2011/12 <i>Report to those charged with governance (ISA (UK&I) 260)</i> . On 28 September 2012 we issued an unqualified audit opinion.
<i>Report to the National Audit Office on the accuracy of the consolidation pack the Authority is required to prepare for the Whole of Government Accounts.</i>	We reported our findings to the National Audit Office on 28 September 2012.
<i>Form a conclusion on the arrangements the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.</i>	On 28 September 2012 we issued an unqualified value for money conclusion.

Audit responsibility	Result
<i>Consider the completeness of disclosures in the Council's annual governance statement, identify any inconsistencies with the other information of which we are aware from our work and consider whether it complies with CIPFA / SOLACE guidance.</i>	There were no issues to report in this regard.
<i>Consider whether, in the public interest, we should make a report on any matter coming to their notice in the course of the audit.</i>	There were no issues to report in this regard.
<i>Determine whether any other action should be taken in relation to our responsibilities under the Audit Commission Act.</i>	There were no issues to report in this regard.
<i>Issue a certificate that we have completed the audit in accordance with the requirements of the Audit Commission Act 1998 and the Code of Practice issued by the Audit Commission.</i>	We issued our completion certificate on 28 September 2012.

Audit Findings

Accounts

We audited the Council's Statement of Accounts in line with approved Auditing Standards and issued an unqualified audit report on 28 September 2012.

Overall, the Council's preparation of the draft accounts and for our audit had improved significantly when compared to the prior year. In addition, of the 20 recommendations we made as a result of the 2010/11 audit process, we were pleased to note that 19 had been addressed this year. The remaining item concerns the validation of two low level investments totalling £13,000 where documentation is not available to the auditor and there is a risk that they might become uncollectable. They are not considered material but the Council is asked to follow up with the relevant organisations during 2012/13.

In 2011/12 we identified the following key issues from our audit of the accounts:

Heritage assets

For the first time in the 2011/12 Statement of Accounts, the Code of Practice requires authorities to present information about the heritage assets that they hold. Where it is practicable to obtain a valuation (at a cost commensurate with the benefits to users of the Statement of Accounts), the Code also requires material amounts of heritage assets to be carried in the Balance Sheet at that valuation. Where assets are to be held in the balance sheet, the opening balance sheet is restated to reflect the change in accounting policy implemented by the Council.

Council officers were pro-active in seeking to address the new Code requirements by identifying relevant assets and then seeking valuations where applicable. The process to identify heritage assets was thorough and we commend the Council on this approach. In general, and subject to increasing the level of disclosures made, the Council's draft accounts reflected the new Code requirements. However, the following issue arose during our audit that related to the estimated valuation of the heritage assets held within the balance sheet.

1,250 boxes of archive material had been identified by the Council, but not been revalued, as the Council had originally considered the cost to outweigh the benefit of such a revaluation. However, following the significant increase in value of some other related items that had been revalued, the Council revisited this decision and concluded that revaluation would be prudent. As such, this revaluation had to be reflected in the 2011/12 accounts, in accordance with the Code of Practice. A number of discussions were held about the practicality of obtaining an acceptable revaluation by specialist valuers in the shortened timescales. Having explored a number of options, the Council took appropriate steps to employ specialist valuers to review these archived assets, and a revaluation was subsequently obtained in September 2012.

The Council also holds Heritage assets relating to museums within its balance sheet as at 31 March 2012, valued at £6,292,000. The information and valuation relating to these assets was supplied by Norfolk County Council museum services and the County Council's finance department. We noted that this approach is acceptable under Financial Reporting Standard 30 (*Heritage Assets*) but asked the Council to provide additional disclosure in the notes to the accounts to describe the bases and dates of valuation. We were content with the final disclosures in the accounts.

It will be important that the Council continues to consider the on-going identification and valuation of heritage assets. Whilst the Code of Practice does not stipulate the minimum period over which such assets should be revalued, the Council will need to demonstrate the material accuracy of the valuation each and every year. The Council should seek to agree its approach for demonstrating this with its external auditor.

Pension Fund Members

A key element in the valuation of the Council's pension fund liability (£37,243,000) is the number of members (active, deferred and pensioner) within the Fund. The Actuary uses these figures as at the date of the triennial

valuation to calculate the liability. However, the Council does not seek to corroborate or check these numbers to its own records or other sources of supporting evidence. We performed alternative procedures to gain assurance over the number of Members included in the Actuarial valuation of the pension fund liability, including the consideration of the impact of changes in the number of active Members within the Fund as a result of the Council's implementation of efficiency saving plans. We reported this matter to the Audit and Risk Committee in our ISA260 report.

The Council will need to ensure that, in future, Pension Fund membership numbers are reconciled to underlying records (including its own payroll and Human Resources records) following each triennial valuation of the pension fund, and that the figures used each year to inform the net liability in the accounts calculated by the actuary are reasonable.

Economy, efficiency and effectiveness

Our Use of Resources Code responsibility required us to carry out sufficient and relevant work in order to conclude on whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources.

In accordance with guidance issued by the Audit Commission, in 2011/12 our conclusion was based on two criteria:

- The organisation has proper arrangements in place for securing financial resilience; and
- The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness.

We determined a local programme of audit work based on our audit risk assessment, informed by these criteria and our statutory responsibilities.

Our work in this area included performing a high level review of the Council's:

- Outturn against budget in respect of 2011/12;
- Savings plans and budget in respect of 2012/13;
- Progress to date in achieving the 2012/13 budget;
- Project management in place for the implementation of the Revenues and Benefits shared service arrangement with North Norfolk District Council; and
- Progress in implementing the local Council Tax scheme for 1 April 2013.

We issued an unqualified value for money conclusion.

Whole of Government Accounts

We undertook our work on the Whole of Government Accounts consolidation pack as prescribed by the Audit Commission. The Pack was submitted to us, by the Council, for review on 17 September 2012. We reported our findings to the National Audit Office on 28 September 2012. We found no areas of concern to report as part of this work.

Grant Claims and Certification

We presented our most recent Annual Certification Report for 2010/11 to the Audit and Risk Committee in January 2012. We certified three claims worth £84,438,449. In one case a qualification letter was required to set out significant issues arising from the certification of the claim. This was in relation to the Housing and Council Tax Benefit Subsidy claim where our detailed testing of 60 claims identified six errors in the claim assessment process and 31 misclassifications of overpayments. We note that such errors are not uncommon in comparison to other local authorities due to the complex nature of benefit processes, but required further investigation by the Council. We understand that the Department for Work and Pensions are liaising with the Council regarding the matters identified. We will issue the Annual Certification Report for 2011/12 in January 2013.

Annual Governance Statement

Local authorities are required to produce an Annual Governance Statement (AGS) that is consistent with guidance issued by CIPFA/SOLACE. The AGS accompanies the Statement of Accounts.

We reviewed the AGS to consider whether it complied with the CIPFA/SOLACE guidance and whether it might be misleading or inconsistent with other information known to us from our audit work. We found no areas of concern to report in this context.

Targeted audit work

We performed no targeted (non-mandatory) audit work in 2011/12.

Summary of recommendations

We provide an annual summary of recommendations to the Deputy Chief Executive, Executive Director of Finance and Resources and his team. Our 2011/12 annual summary of recommendations included 14 recommendations and took the form of our report of *Matters arising from the audit of the Statement of Accounts 2011/12*.

In the event that, pursuant to a request which you have received under the Freedom of Information Act 2000 (as the same may be amended or re-enacted from time to time) or any subordinate legislation made thereunder (collectively, the "Legislation"), you are required to disclose any information contained in this report, we ask that you notify us promptly and consult with us prior to disclosing such information. You agree to pay due regard to any representations which we may make in connection with such disclosure and to apply any relevant exemptions which may exist under the Legislation to such information. If, following consultation with us, you disclose any such information, please ensure that any disclaimer which we have included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

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REVIEW & DEVELOPMENT REPORT

Type of Report: Half year report	Portfolio(s):- Performance
Author Name: Sarah Munson	Consultations:- Cllr E Nockolds David Thomason Jo Stanton
Tel: 01553 616560	
Email: sarah.munson@west-norfolk.gcsx.gov.uk	
OPEN	

PR&D Panel: Resources and Performance Panel – Audit and Risk Committee
Date: 27 November 2012
Subject: Half Year Report of Benefit Investigations Unit

<p>Summary</p> <p>The Benefit Investigations Unit, undertake work to prevent and detect benefit fraud. This report provides Members with information regarding the work undertaken during the first half of 2012/2013 financial year.</p> <p>Recommendation</p> <p>To note the report.</p>
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1. Purpose of the report

1.1 This report is intended to advise the Audit and Risk Committee of the work undertaken by the Benefit Investigations Unit during the first half of the 2012/2013 financial year.

2. Background

2.1 The administration of the national Housing Benefits Scheme by the Council is the biggest single service provided by the Council. In 2011/2012 nearly £51 million was paid to over 14,560 claimants on low incomes to enable them to pay their rent and council tax payments. The number of people currently claiming is 14,688, with an estimated benefit cost for 2012/2013 of £51,750,000. On fraud, the Council's Benefit Investigation's Unit has the task of preventing and detecting benefit fraud.

3. Work undertaken in the first half of 2012/2013

3.1 Every year, the Investigations Unit receive fraud referrals from a number of sources. Each case is risk assessed for investigation. Some referrals were passed to the Department for Work and Pensions (DWP) as they involved Social security benefits. Referrals not investigated are logged within the Investigations Unit. Cases were investigated by the 3 Fraud Investigations Officers in the Unit.

The table below details the number of referrals and investigations.

Referrals/ Investigations	Number (2012/13) (Apr to Sep)	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Referrals received	417	456	418
Referrals not investigated	97	45	186
Passed to DWP	76	119	83
Referrals investigated	244	292	149

3.2 The Unit has a Fraud Policy which sets out the Council’s objectives and lays down guidelines on those cases that should be considered for prosecution. The Unit carry out regular Fraud Awareness training to staff in the Benefits Section, the Council Information Centre, Housing and other interested Departments.

3.3 Members of the public can contact the Investigations Unit using the free-phone telephone number 0800 281 879 or can complete a referral on-line via the Council’s website. All information is treated in the strictest confidence.

3.4 Of the 244 cases that were formally investigated, 29 cases resulted in fraud being proven where formal action was taken, as the evidence gained was considered ‘beyond all reasonable doubt’.

11 cases were taken forward for prosecution and the following sentences were given:-

- 12 month Conditional Discharge
- 12 month Conditional Discharge & £50 costs
- 12 month Conditional Discharge & £100 costs
- 90 hours unpaid work
- £200 fine & £100 costs
- 12 month Community Order and order to attend Women’s Emotional Wellbeing course
- 3 month curfew from 7pm to 7am & £100 costs
- 6 week, weekend curfew from 9am to 12 noon & 3pm to midnight
- 9 month prison sentence, suspended for 2 years, 150 hours unpaid work & £300 costs

Prosecution cases have been reported within the press.

AGENDA ITEM 9

In addition to the above, 11 cases were offered and accepted an Administrative Penalty. An Administrative Penalty is an alternative to prosecution at 30% of the total overpayment, which is added to the overpayment to be recovered.

Cases where an offence has been committed wholly, or an attempt is made, where an offence of benefit fraud has been committed, but the fraud is discovered and stopped before any overpayment of benefit is made, after 8 May 2012, the Council will offer a minimum penalty of £350 or 50% of the overpayment, whichever is greater (up to a maximum penalty of £2,000), as per the Welfare Reform Act 2012.

7 other cases were offered and accepted a Simple Caution. The purpose of a Simple Caution is to deal quickly and simply with less serious offenders, to save unnecessary appearance in a criminal court and to reduce the chances of re-offending. A Simple Caution is a serious matter, which should be recorded and used in the future if a person should offend again. It may be cited in any subsequent court proceedings.

The tables below detail the 29 cases investigated and their source of referral

Formal Sanctions	Number (2012/13) (Apr to Sep)	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Total Sanctions	29	23	38
Prosecution	11	3	16
Administrative Penalty	11	12	10
Simple Caution	7	8	12

Fraud Type	Number (2012/13) (Apr to Sep)	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Working & claiming benefit	14	8	16
Undeclared capital	3	9	7
Living together	7	4	11
Student loan	2	0	1
Undeclared Tax Credits	0	0	2
Non residency	2	0	0
Contrived tenancy	1	0	0
Undeclared private pension	0	2	1

AGENDA ITEM 9

Source of Referral	Number (2012/13) (Apr to Sep)	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Housing Benefit Data Matching Service	8	10	18
DWP	11	9	5
Hotline	0	0	5
Other Council	1	0	0
Housing Benefits Section	4	1	4
National Fraud Initiative	1	1	2
Overpayment Section	0	0	1
Benefit Enquiry Unit	2	1	0
Recovery Section	0	1	0
CIC	2	0	1
Anonymous Letter	0	0	1
Housing Association	0	0	1

3.5 Of the 244 cases investigated, 71 (90 in 2011/2012) cases completed, resulted in a 'positive outcome/saving'. This records the number of benefit claims corrected, following the Investigation's Unit intervention where Housing and Council Tax Benefit cases have either been stopped, or corrected and identified an overpayment that is not fraudulent.

The tables below details the 71 cases investigated and their sources of referral.

Fraud Type	Number (2012/13) (Apr to Sep)	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Non residency	18	23	7
Student Loan	2	0	0
Working & claiming benefit	22	21	20
Undeclared income	2	0	8
Contrived tenancy	0	7	2
Undeclared capital	4	9	3
Living together	3	6	2
Undeclared private pension	14	7	3
Undeclared tax Credits	0	13	0
Undeclared Industrial injuries Benefit	0	1	0
Undeclared non dependant	6	2	5
Undeclared Invalid Care Allowance	0	0	1
Undeclared Incapacity Benefit	0	1	0

AGENDA ITEM 9

Source of Referral	Number (2012/13) (Apr to Sep)	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Housing Benefit Matching Service	38	40	27
DWP	5	1	4
Housing Association	2	2	1
Benefits Visiting Section	3	4	2
Hotline	3	5	1
Housing Benefits Section	5	18	5
Returned mail	10	4	1
National Fraud Initiative	0	7	4
Overpayment section	0	1	0
Recovery section	0	0	0
Pro-active Drive	0	0	0
BEU	1	4	1
Anonymous letter	0	0	1
CIC	1	2	3
Housing	0	0	0
CTAX Section	0	2	0
Police	0	0	1
Online Referral	1	0	0
Other LA Section	2	0	0

4. Financial implications

4.1 In the past, the work of the Investigations Unit was directly funded by the government with rewards for achievements of targets. Costs towards fraud prevention and detection are now all included within the Administration Subsidy that the Council receives to administer the Housing Benefit Scheme.

4.2 The Investigations Unit though do still generate income in addition to the government funding through the costs awarded against proven cases and the repayment of overpayments of benefit.

The table below details the overpayments identified for recovery.

Designated Overpayment	Amount (2012/13) (Apr to Sep)	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Fraud	66,106.04	45,693.82	115,009.55
Claimant	68,515.39	152,567.41	54,301.40
Local authority error	5,429.62	134.84	3,006.72
Admin Delay	63.30	0.00	0.00
Total	140,114.35	198,396.07	172,317.67

4.3 The percentage of monies recovered from the overall amount outstanding of overpayments in the first half of 2012/13 is 14.8% (18.37% in 2011/12).

5. Localising support for council tax – powers to tackle fraud

5.1 Regulations are being made to bring in the necessary powers, offences and penalties, to allow local authorities to investigate and tackle potential fraudulent council tax support claims. These will be similar to existing rules in relation to council tax benefit which will end in April 2013.

6. Further information

Copies of the Council's Benefits Fraud Policy and Fraud Awareness Guidance can be obtained from Sarah Munson, the Council's Fraud Investigations Manager, telephone 01553 616560, e-mail:sarah.munson@west-norfolk.gcsx.gov.uk

AUDIT AND RISK COMMITTEE WORK PROGRAMME 2012/2013**29 May 2012**

- Internal Audit Plan 2011/2012 – Progress report for the quarter January to March 2012
- Benefit Investigations Unit Annual Report
- Corporate Risk Monitoring Report (October 2011 to March 2012)

14 June 2012

- Final Accounts and Statement of Accounts for year ended 31 March 2012: (Revenue Outturn 2010/2011, Capital Programme and Resources 2011/2015)

26 June 2012

- Internal Audit Annual Report 2011/2012
- Review of the Effectiveness of the Audit and Risk Committee
- Review of the Effectiveness of Internal Audit Service

Cabinet Report: Annual Treasury Report 2011/2012

24 July 2012

- Internal Audit Plan 2012/2013 – Progress report for the quarter April to June 2012

28 August 2012

- National Fraud Initiative 2010/12 Summary of Work
- Consultation for the draft Local Audit Bill

11 September 2012

Special Meeting – to consider the Statement of Accounts 2011/2012
Annual Governance Statement

25 September 2012

No meeting

23 October 2012

- Internal Audit Plan 2012/2013 – Progress report for the quarter July to September 2012
- Corporate Risk Register

Cabinet Report: Mid Year Treasury Report**27 November 2012**

- Benefit Investigations Unit Half-Year Report – S Munson
- Annual Audit Letter – to be presented by the Council's External Auditor

2 January 2013

- Internal Audit – Strategic Audit Plan 2013/14

29 January 2013

Please note that Treasury Management Training will take place from 5 pm until 6.15 pm prior to the formal meeting to commence at 6.30 pm

26 February 2013

- Internal Audit Plan 2011/2012 – Quarterly Progress Report from October to December 2012

26 March 2013 (Meeting to be held in Hunstanton)

- Business Continuity – Annual Update
- BCKL&WN Audit Plan 2013/2014 (external)
- Update on progress with Data Matching Exercise (see minutes from August 2012 for more information) – K Littlewood

23 April 2013

- Corporate Risk Monitoring Report (October 2012 to March 2013)