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Runnymede Borough Council

Standards and Audit Committee – 19th March 2024

Summary Internal Controls Assurance (SICA) Report

2023/24

March 2024

Summary Internal Controls Assurance

Introduction

1.   This summary controls assurance report provides the Standards and Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at Runnymede Borough Council as at 19th March 2024.

Future of Internal Audit (IA)- Digital drivers

Use of Data analytics by TIAA

2.   TIAA is always adopting new ways of working and methodologies including innovative approaches for delivering internal audits. This is part of our continuous improvement programme which facilitates improvements in efficiency, effectiveness, and the quality of the work we deliver. We currently use data analytics as part of our work in relevant areas to test against full data sets, spot hidden risks, to target our testing and to provide 'proof in total' assurance; this adds credibility and value to the reports we produce. Data Analytics helps us to analyse large volumes of data to identify trends, patterns, and anomalies that may indicate potential risks or opportunities for improvement.

How will Artificial Intelligence (AI) enhance the delivery Internal Audit of the future?

3.   We believe that the way internal audits are delivered will change significantly in the next 3 to 5 years through the use of AI, through the use of auditing tools which contribute towards a process of continuous audit assurance, a wider use of predictive analytics to allow auditors to provide reports that are far more forward looking, and robotic process automation which will help remove much of the manual data collection work, thereby allowing Internal Audit more time to provide value-added analysis. Another branch of AI, Natural Language Processing (NLP), has the potential of also enabling auditors to analyse text in a large number of documents.

4.   In addition to the use of Data Analytics, TIAA is actively exploring, as part of our vision for the future, the use of AI, automation and other digital tools to streamline the audit process, inform planning, reduce manual effort, and enhance the quality of audit results. Automated data collection and analysis will help reduce the time required to complete audits and improve the accuracy and consistency of audit results. Innovative ways of using and integrating artificial Intelligence in the delivery of audits in response to the exponential growth in data, and how it is analysed and used in the context of Internal Audit, is part of TIAA's innovation strategy. We will also as part of our strategy be investigating more opportunities to not only use AI, but also to develop the capabilities to audit AI and the associated ethical considerations.

Audits completed since the last SICA report to the Audit Committee

5.   The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
2023/24 Reviews - Appendix A								
Payroll	Substantial	15th Jan 2024	15th Feb 2024	15th Feb 2024	-	-	2	-
Key Financial Controls	Reasonable	7th February 2024	28th February 2024	19th January 2024	-	-	3	1
Meals At Home	Limited	7th February 2024	28th February 2024	5th March 2024	2	3	3	1
Follow Up	N/A	As indicated in Appendix	N/A	N/A	N/A	N/A	N/A	N/A

6.   The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2023/24 Annual Plan

7.   Our progress against the Annual Plan for 2023/24 is set out in Appendix B.

Frauds/Irregularities

8.   We have been advised of one potential fraud / irregularities in the period since the last SICA report was issued. Discussions have been held with management in relation to this potential concern.

Other Matters

9.   We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report. The actions taken by the Council are summarised below:

a)   Defra Grant Declaration 4th March

b)   Digests/Bulletins as per Appendix C

Responsibility/Disclaimer

10.   This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

29

Executive Summaries and Management Action Plans

The following reports including the Executive Summaries and Management Action Plans are included in this Appendix.

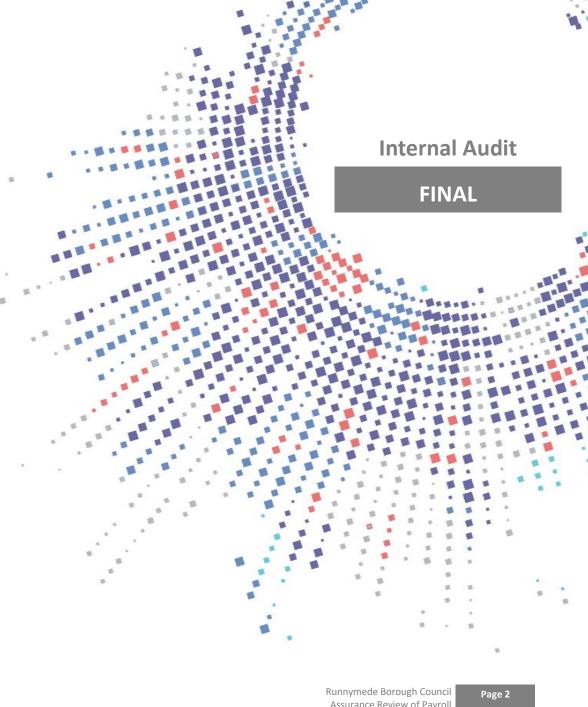| Review	Evaluation
Payroll	Substantial
Key Financial Controls	Reasonable
Meals At Home	Limited
Follow Up	N/A

Internal Audit

FINAL

Runnymede Borough Council

Assurance Review of Payroll

2023/24

Executive Summary

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Over or under payment of salaries.

KEY STRATEGIC FINDINGS

There are robust systems of internal controls operating effectively to ensure that risks are managed, and process objectives achieved. However, improvements in the following areas are required:

- **Overpayments should be recorded on a separate ledger code, to enable them to be identified from salary advances, as this would highlight system errors that could have occurred. The amount of overpayments should be reported.**

- **The monthly checklist and net pay exception report should be initialled by the member of staff conducting the checks as evidence.**

A new system "Zellis Cloud Based Solution" is due to go live in April 2023, Claims will be entered through employee self-service Pension reporting will be substantially improved, and sickness absence will be automated. In addition, there will be an automatic link between the Human Resource and Payroll.

GOOD PRACTICE IDENTIFIED

Controls are in place, with a separation of duties evident in all payroll processes.

SCOPE

The audit focused on the following key areas:

- Adequate policies and procedures are in place and accessible to all relevant staff.

- System access is restricted to authorised personnel only.

- Appropriate documentary evidence is in place to support new starters, leavers, temporary variations, and permanent changes to salary.

- The accuracy of monthly payroll is verified prior to payroll being run and third-party creditors being paid, with appropriate reasonableness checks carried out.

ACTION POINTS

Urgent	Important	Routine	Operational
0	**0**	**2**	**0**

- Regular reconciliations are carried out between the payroll module and the general ledger control account; and

- Regular reconciliations are undertaken between payroll records and HR establishment records.

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Discussions with the Senior Exchequer Services Officer (Payroll & Payments) confirmed that with regards to overpayments, a payment plan, which is agreed in writing and taken from payroll each month, or debtor's sheet is completed. Attempts are made to get an immediate payment at the initial point. However, no report currently can be produced identifying overpayments. However, a record of "advances" that are still being recovered is maintained.	Overpayments to be recorded on a separate ledger code, to enable them to be identified from salary advances, as they would highlight system errors that could have occurred. In addition, the amount of overpayments should be reported on periodically.	3	*All recoveries (e.g. payroll advances and genuine overpayments) need to be split between the relevant elements (e.g. NI, Pension etc) to ensure correct treatment of statutory deductions and therefore a "overpayment" code is not appropriate nor possible.* *We are currently implementing a new joint HR/Payroll system. Investigations will be made as to how best to approach this issue in the new system to see whether it is possible to create a report to aid reconciliations between the FMS & Payroll systems on a more regular basis.*	*Once implementation complete* *31/07/24*	*Senior Exchequer Services Officer (Payroll & Payments)*

PRIORITY GRADINGS

| 1 | URGENT | Fundamental control issue on which action should be taken immediately. | 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. | 3 | ROUTINE | Control issue on which action should be taken. |

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	The payroll checklist completed for the months of June, July and August were obtained and reviewed. The checklists were dated but the member of staff within the payroll department who had conducted the check could not be identified as they currently do not initial the checklist. The Net Pay Exception report for the months of August and October was reviewed. Though no substantial exceptions were identified and in some cases the reason for the exception had been noted there was no initial of which member of staff had reviewed the report.	The monthly checklist and net pay exception report to be initialled by the member of staff conducting the checks as evidence. In addition, the Net Pay Report should be added to the checklist.	3	*Net pay exception report added from the January 24 payroll. Initials of staff carrying out the checks to be added from now.*	*22/1/24*	*Senior Exchequer Services Officer (Payroll & Payments)*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.

2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.

3	ROUTINE	Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No issues identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	**Governance Framework**	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In Place	-	-
RM	**Risk Mitigation**	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Out of Scope	-	-
C	**Compliance**	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially In Place	2	

Other Findings

The Council's Financial Regulations offers a high-level overview and can be found within the constitution. The regulations set out accountabilities of individuals and clarifies that the Assistant Chief Executive is the Responsible Financial Officer (Section 151) and outlines the responsibilities within this role including in section 6.10 which states the responsibility for making all payments for salaries and wages to all staff.

The Financial Regulations are supported by Financial Procedures (May 2023) which is available on staff pages and provides additional guidance on payroll, including expenses, timesheets, and approval process for expenses.

In addition, the following supporting procedural notes and forms are available on the intranet:

- Mileage claims.
- Staff Expenses.
- Overtime return.
- Payment for attending evening meetings.
- Casual workers timesheet.
- New starter forms (New starters induction checklist, Appointment Checklist for HR, Recruitment Timetable)
- Leaver's form.

The Moorepay payroll procedures were obtained and reviewed. It was noted that the procedure had last been reviewed in May 2021 and included the main elements such as setting up a new starter, one off payment's such as overtime and millage claims and Leavers.

In the previous report there were four Routine (Priority four) recommendations raised as follows:

- Ensure that employees and line managers are aware of the need to remove example lines from payroll forms to reduce the risk of overpayments. (This has been implemented as now the published template forms do not have example lines)

- Ensure that in all cases, effective dates for adjustments to salary are accurately entered so employees are paid their correct entitlement. (This was tested as part of the sample testing and no issues were identified; therefore, it has been implemented).

- Ensure that system issues are fully investigated to prevent inaccuracies. (This was a one- off error)

- Payroll officers to liaise with Human Resources in order to resume the reconciliation check between HR and Payroll records at the earliest opportunity. (This has been implemented as discussions with the Senior Exchequer Services Officer (Payroll & Payments) confirmed that the Human Resources Department do request reports by specific departments to check employees match Human Resource records.

The payroll processes are managed by officers within the Exchequer Services team. Day to day functions is carried out by the Senior Exchequer Services Officer (Payroll & Payments), who is supported by Payroll officers. Overall management responsibility lies with the Corporate Head of Finance, who is not involved in the day-to-day payroll functions thereby allowing for appropriate independent scrutiny. All payroll instructions are received either from the Human Resource team or from managers within each service area with the relevant delegated authority, providing adequate separation of duties for the payroll processes.

Other Findings

The Council continues to utilise a bureau payroll service provided by Moorepay, and it was confirmed that access to the Moorepay bureau payroll software is limited to the members of the Exchequer Services team who require access in accordance with their job duties.

Discussions with the Senior Exchequer Services Officer (Payroll & Payments) established that the key risks associated with the Payroll System is over or under payment of salaries due to late notification with regards to Leavers or Changes (either Temporary or Permeant) not being notified in a timely manner. In addition, there is always a fraud risk with Ghost Employees being set up and paid. Adequate mitigation is in place such as data which is inputted by one member of the payroll team and subject to a secondary independent check for accuracy.

The organisation risk management process is currently being reviewed and therefore there is no Corporate Risk Register at present. In addition, the various Business Centre Plans are also currently being reviewed.

Annual increments of 3% for those not at the top of their grade were processed with effect from 1st April 2023. In these cases, HR officers are responsible for producing a spreadsheet of all updated salaries which is issued to the payroll department. These are reviewed by the Senior Exchequer Services Officer (Payroll & Payments) and compared against the current details as per the Moorepay system, with any discrepancies investigated. The Senior Exchequer Services Officer (Payroll & Payments) then uses these spreadsheets to create a data import into the payroll system to avoid manual keying and reduce errors.

In addition, and a lumpsum cost of living /covid payment of £1400 was granted to all staff. This was confirmed by the Chief Executive and Assistant Chief Executive / S151 officer.

Payroll staff are notified of new starters by Human Resource officers, with an advice of New Appointment Form/Casual Worker Details Form being completed. Human Resources provide the payroll department with all the appropriate information, for example P45, contract and pension form. The personal details of the new starter, such as their date of birth, national insurance number and tax details, are inputted by one member of the payroll team and are subject to a secondary independent check for accuracy.

A sample of 15 new employees was selected from a list of new employees for the period April to November 2023 produced from the Moorepay system. For the sample selected the following information was obtained/reviewed:

- Appropriate supporting documentation and authorisation had been obtained.
- Evidence of secondary input checks by Payroll.
- Information on the system is correct.
- Confirmation that the member of staff was not on the previous month's payroll.

In all cases it was noted that appropriate supporting documentation and authorisation had been obtained, Evidence of a secondary check was present and that the system information including the members of staff start date was correct, (Therefore the member of staff was not on the previous months payroll). The systems of internal control were considered to be operating efficiently and effectively and no issues were identified.

Other Findings

For temporary changes to salary, the payroll team receive supporting documentation authorised by the employee's line manager. For example, with respect to overtime claims, hours worked beyond 37 per week are paid as follows: Monday to Saturday - time and a half; Sundays and Public Holidays - double time. Where part time staff work extra hours, payment for additional hours worked up to 37 per week is at plain time rate. Overtime forms are completed and signed by the employee and signed and dated by their line manager as authorisation. The documents are signed off by one member of the payroll team as evidence of input, with a second member of the team also signing them as evidence of a verification check.

Where permanent changes to salary occur, the payroll team receive supporting documentation from the Human Resources department for example an updated statement of particulars of employment or a formal change of hours letter. The documents are signed off by one member of the payroll team as evidence of input, with a second member of the team also signing them as evidence of a verification check.

A sample of 10 temporary changes e.g. Overtime and Mileage claim was selected from a list of temporary changes for the period April to November 2023 produced from the Moorepay system. For the sample selected the following information was obtained and reviewed:

- Appropriate supporting documentation had been obtained.

- The claim had been appropriately authorised and in accordance with the authorised signatory list.

- Evidence of secondary input checks by Payroll.

- Information on the system is correct.

In all cases it was noted that appropriate supporting documentation and authorisation had been obtained, Evidence of a secondary check was present, and that the system information was correct.

A sample of 5 permanent changes e.g. salary changes was selected from a list of permanent changes for the period April to November 2023 produced from the Moorepay system. For the sample selected the following information was obtained and reviewed:

- Appropriate supporting documentation and authorisation had been obtained.

- Evidence of secondary input checks by Payroll.

- Information on the system is correct.

In all cases it was noted that appropriate supporting documentation and authorisation had been obtained, Evidence of a secondary check was present, and that the system information was correct. The systems of internal control were considered to be operating efficiently and effectively and no issues were identified.

Discussions with the Senior Exchequer Services Officer (Payroll & Payments) confirmed that no report relating to specifically changes to standing data /system parameter can be produced. These changes are incorporated overall as part of the changes report and there is no functionality to enable payroll to run a report to capture specific categories.

Other Findings

Payroll staff are notified of leaver details using a standard Leavers Details form, which is authorised by the leaver's line manager and includes the date employment will cease, details of any annual leave taken and any necessary deductions to be made (completed by HR). In the case of casual workers, due to the nature of the employment in many cases there will not be advance warning of a specific leaving date, and as such the instructions to Payroll tend to take the form of an email from the relevant line manager rather than a formal leaver details form. All payments due are checked for accuracy and all files related to a leaver are archived and retained in compliance with the Council's retention policy.

A sample of 15 Leavers was selected from a list of Leavers for the period April to November 2023 produced from the Moorepay system. For the sample selected the following information was obtained/reviewed:

- Appropriate supporting documentation and authorisation had been obtained.

- Evidence of secondary input checks by Payroll.

- Information on the system is correct.

- Confirmation that the member of staff was not on the following months payroll.

In all cases it was noted that appropriate supporting documentation and authorisation had been obtained, Evidence of a secondary check was present and that the system information including the members of staff leave date was correct. The systems of internal control were considered to be operating efficiently and effectively and no issues were identified.

As part of the monthly payroll processing, standard system reports are run at preview stage to identify errors prior to processing payroll. This includes the consolidated diagnostic report which flags up potential errors. There is also a net pay exception report which flags up where there is a change of 25% or more from the previous period. Various spreadsheets are also maintained, including in relation to starters and leavers and particular cases which may require more manual review. These are checked against the payroll reports to confirm that these are showing the expected results. The schedule of payments report is subject to a reasonableness review to look at payments which are particularly low or high. General reasonableness checks are also carried out in relation to number of employees paid and net pay totals. Following processing by Moorepay, several reports are also used to enable the Council's Payroll staff to review the appropriateness of the payroll payments and make all necessary payments to third party creditors such as HMRC and pension providers. Reports include a summary of costs, schedule of payments, net pay exception report and BACS creation report. A monthly checklist is completed as confirmation that all the monthly processes have been completed satisfactorily. Payment vouchers are then prepared for each of the relevant creditors based on the total amounts included in the Moorepay reports. (Recommendation made as part of the Key Findings and Management Action Plan (MAP).

Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In Place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	In Place	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In Place	-	-

Other Findings

Discussions with the Senior Exchequer Services Officer (Payroll & Payments) confirmed that they are no specific KPI relating to Payroll.

Monthly payroll control account reconciliations are undertaken by an accountant and reviewed and signed off by the Senior Accountant. A register is maintained of the date the reconciliation was undertaken, the date it was reviewed and by whom.

Discussions with the Senior Exchequer Services Officer (Payroll & Payments) confirmed that the Human Resources Department request reports by specific departments to check employees match the HR records.

Discussions with the Senior Exchequer Services Officer (Payroll & Payments) confirmed that the payroll process is fully atomised and paperless. Once the new system "Zellis Cloud Based Solution" which is due to go live in April 2023, claims will be entered through employee self-service and no longer from payroll, Pension reporting will be substantially improved, and sickness absence will be automated.

In addition, there will be an automatic link between the Human Resource System and Payroll system.

Scope and Limitations of the Review

1.   The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2.   The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3.   The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4.   The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5.   We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6.   The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	29th August 2023	5th October 2023
Draft Report:	16th January 2024	2nd February 2024
Final Report:	5th February 2024	

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Runnymede Borough Council

Assurance Review of Key Financial Controls

2023/24

Executive Summary

OVERALL ASSESSMENT

REASONABLE ASSURANCE

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Non-Recovery of Debt.

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place at the Council for managing the following key financial systems:

- Accounts Receivable; and
- Accounts Payable.

A detailed scope is included in the Audit Planning Memorandum in Appendix B.

KEY STRATEGIC FINDINGS

Testing of 10 sundry Debtor invoices revealed one instance where appropriate authorisation had not been received.

Testing of 10 Credit Notes raised revealed one instance where appropriate authorisation had not been received.

Testing of 10 outstanding debts indicated that in two instances debt related to Benefits Overpayments / credit balances had not been written off in a timely manner.

GOOD PRACTICE IDENTIFIED

The Council has well established controls in place for both the Creditor and Debtor functions, with supporting procedural guidance and high-level policies and procedures.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	3	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	A sample of 10 invoices from a list of invoices raised relating to the period April to November 2023 was selected. For the sample selected the following information was obtained/reviewed. • Invoice date. • Invoice value. • Member of staff authorising the invoice. • Member of staff raising the invoice. • Accuracy of the invoice. The following was noted: • In relation to the periodic invoices the person raising the invoice was part of the Debtors Team. However, there is no audit trail of who raised as the invoice. • In one case the invoice had not been appropriately authorised. The member of staff had a limit of £5,000 however the invoice value was £ £5,077.82. • In all cases the invoice had been raised in a timely manner and accurately. In addition, in one case a spot check had been conducted to ensure that the invoice had been raised accurately.	In all cases, invoices must be adequately authorised prior to the invoice being raised.	3	*Agreed. Staff to be reminded to follow proper procedure and to check the most up-to date delegated authorities regardless of the urgency of the request.* *In addition, the officers are in the process of acquiring new Finance Management System (FMS) and will be exploring delegation of authorities' setup centrally in the new FMS with the view of implementation in financial year of 2025/26.*	*31/03/2024*	*Senior Exchequer Services Officer (Income)*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	A sample of 10 credit notes from a list of credit notes raised relating to the period April to November 2023 was selected. For the sample selected the following information was obtained/reviewed. • Credit note date. • Credit note value. • Member of staff authorising the credit note. • Member of staff raising the credit note. • Supporting documentation provided. • Accuracy of the credit note. The following was noted: • In all cases appropriate supporting documentation had been provided. • In one case the credit note had not been appropriately authorised as the member of staff who authorised the credit note to be raised had a limit of £5,000 however the value of the credit note was £ 7,800. • In all cases the credit note had been raised in a timely manner and accurately. In addition, in six cases a spot check had been conducted to ensure that the credit note had been raised accurately.	In all cases, credit notes must be adequately authorised prior to the credit note being raised.	3	*Agreed. Staff to be reminded to follow proper procedure and to check the most up-to date delegated authorities regardless of the urgency of the request.* *In addition, the officers are in the process of acquiring new Finance Management System (FMS) and will be exploring delegation of authorities' setup centrally in the new FMS with the view of implementation in financial year of 2025/26.*	*31/03/2024*	*Senior Exchequer Services Officer (Income)*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

47

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	A sample of 10 outstanding debts was selected from a list of outstanding debt as of December 2023. For the sample selected the following information was obtained and reviewed. • Invoice date. • 1st reminder letter date. • Final reminder letter date. • Referral to debt collection agency. It was noted that in two cases the debt related to a benefits overpayment and therefore were credit balances that should have been written off or sent back to the Benefits Department. The first debt related to the 29/9/22 and the second related to 28/2/2001. Relating to the second debt the write- off was however agreed in 23/2/2017. The debt was only sent back to Benefits Department on the 6/4/23. In all other cases though the debt had remained outstanding for a considerable period of time there were valid reasons/explanation provided for the debt to be outstanding e.g. the individual was paying off the overall debt by instalment and the debt being reviewed still outstanding as the earlier debt is being paid off first.	Outstanding credit balances to be reviewed and where appropriate written off.	3	*The finance staff and relevant management of the business functions (e.g. Assets and Re-Generation) are aware of the top 20 receivable balances and engage at least quarterly to update the current status of the receivables.* *In Q4 2023, as a result if above there was a series of write offs approved by the full Council of appx £137k. The officers are in the process to submit to the Council for approval another series of balances in Q1 2024.* *This is a continuous process, and although we feel that there is enough attention and focus from the management and finance staff in working these balances, we agree that staff to be reminded to follow proper procedures.* *In addition, there is a Counterparty Credit Risk Management framework being developed that is planned to be formally rolled out in Q2 2024 (incl. debtors), and that will further strengthen risk mitigation in this area.*	*31/03/2024*	*Senior Exchequer Services Officer (Income)*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	A sample of five new suppliers and five amendments to supplier records e.g. Bank Details was selected the following information was obtained and reviewed: New Supplier • Appropriate evidence/information had been provided. • Information had been correctly inputted. Changes To Supplier Details • Type of amendment. • Supporting evidence provided. • Information had been correctly inputted. The following was noted: • A list of new suppliers created or amendments to supplier records that had been made could not be obtained from the Creditors System and there is no function to produce such a report. Information relating to the new suppliers and amendments to suppliers had to be obtained from the Finance Team by selecting a particular week. • In one case details relating to an amendment could not be located on the Creditor System at the time of testing (STTL004).	A list of new suppliers and amendments to suppliers to be produced from the Creditors System.	*We are unable to obtain this from our current system but is on our list when we go out to tender for the new Finance system.*

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	**Governance Framework**	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	**Risk Mitigation**	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	**Compliance**	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	1, 2, & 3	1

Other Findings

It was confirmed that appropriate high-level policies and procedures are in place in the form of Financial Regulations (last revised April 2019 and included in the Council's constitution) and The Financial Procedures (last revised May 2023), which outlined the following.

Invoicing and recovering of debt.

This Included the following main aspects:

- Notification of income due (Budget Managers Duty).
- Sundry Debtors System including that all invoices should be issued via the Sundry Debtors System.
- Completion of the Sundry Debtors Form.
- Recover of debt including writing off debt.

Payment of accounts.

This Included the following main aspect:

- Method of payment.
- Payment terms.

- Prompt payment policy and performance indicator.
- Late payments.
- New suppliers.
- Registration of invoices.
- Urgent payments.

In addition, there are also several day-to-day procedure notes specifically relating to the Creditors and Debtors functions, which are maintained by the Exchequer Services Department and are maintained electronically on a shared drive. It was confirmed that relevant areas were covered including the raising of one-off invoices, raising of periodic invoices and credit notes, imports from the cash receipting system, reconciliations of cash receipting to Debtors, monthly reconciliations, and debt recovery.

As per the last audit report they were four operational (Priority three recommendations) and two operational effectiveness matters identified.

The first priority three recommendation related to the authorisation of Debtors Invoice. As part of the testing carried out during the audit there were instances noted where the invoice had not been appropriately authorised and therefore this recommendation has been reiterated.

The second priority three recommendation related to ensuring that for new supplier's evidence provided such as Bank Statements were not more than three years old. Testing as part of the audit did not highlight any cases were this was not being adhered to therefore this recommendation was considered to be implemented.

The third priority three recommendation related to ensuring that verification checks are being carried out in all cases where bank details are to be amended.   Testing as part of the audit did not highlight any cases were this was not being adhered to therefore this recommendation was considered to be implemented.

The fourth priority three recommendation related to Manual checks being carried out in all cases to ensure that invoices are only allocated to officers with appropriate delegated authority limits. Testing as part of the audit did not highlight any cases were this was not being adhered to therefore this recommendation was considered to be implemented.

The two operational effectiveness matters related to the updating of the Financial Procedures and secondly relating to the reviewing of the Creditors and Debtors reconciliation. Testing as part of the audit reflected that both these had been implemented.

Over responsibility for the Debtors and Creditors function lies with the Corporate Head of Finance. However, day to day responsibility for Debtors lies with the   Senior Exchequer Services Officer (Income)and for Creditor lies with the Senior Exchequer Services Officer (Payroll & Payments).

Debtor and Creditor accounts are managed through the use of the TOTAL Finance system. Access to the Debtors and Creditors modules of the Finance system is restricted to members of staff who require such access in accordance with their job duties.

Access to the Finance system is via individual username and password. In addition, staff are required to change their password every 90 days, with the minimum length of a password being eight digits long and having to include at least two numerical characters. In addition, a safeguard is in place which locks a user's account if three unsuccessful attempts have been made to a user's account with an incorrect password.

The Business Centre Plan for the Finance Department was reviewed. It was noted that the key risks outlined relating to the Key Financial Controls audit (Debtors and Creditors) were as follows:

- Small teams with reliance on single individuals for key areas of work.
- Recovery of debts

51

Other Findings

Invoices are raised by a member of the Sundry Debtor's team upon receipt of a fully completed and appropriately authorised request form provided by a service area. This ensures that there is always a separation of duties between the person requesting and the person raising the invoice. Ad hoc spot checks on approximately 15% of the invoices raised are carried out by other member of the Sundry Debtor's team to confirm that invoices have been raised in accordance with the request form. In additions sometimes invoices are raised by the team for checking if they have been any particular issues.

In the majority of cases the request form is now an electronic form. If the person submitting the form does not have the relevant authorisation level the form is then emailed to their manager for authorisation. (For testing results see Recommendation 1 – Key Finding and Management Action Plan).

Credit notes for the reduction or cancellation of an invoice are raised by a member of the Sundry Debtor's team following a written request from an officer with the relevant delegated authority for sundry debts transactions. A sample of 15% of the credit notes are checked by another officer within the Exchequer Services Team for accuracy. (For testing results see Recommendation 2 – Key Finding and Management Action Plan).

Aged debt reports are produced monthly as part of the reconciliation between the debtor's system and the general ledger. Debts over £10,000 are highlighted and specifically reviewed by the Senior Exchequer Services Officer (Income) with notes added to each debtor.

Discussions with the Assistant Chief Executive/Section 151 officer in relation to the monitoring and reduction in outstanding debt confirmed the following:

- The Assistant Chief Executive/Section 151 officer receives a monthly report from the Revenues Team for Council Tax & Business Rates write-offs below £15,000 (this is the limit set in the constitution for approval by the s151 officer). The report consists of a cover sheet showing a summary of each entry with a code applied to indicate the reason for write-off e.g. insolvency, unable to trace, uneconomic to pursue. In addition, adequate/relevant backing documentation is provided for each write-off including screen prints from the system, copies of IVAs, report from enforcement agents as appropriate. The report is reviewed by the Revenues Technical Manager and then reviewed by the Assistant Chief Executive/Section 151 officer who countersign the write-off or raise queries.

- The Housing Benefit Technical Manager should follow a similar process, for Housing Benefit over-payments. The Housing Benefit Technical Manager should than send the report to the Assistant Chief Executive/Section 151 officer to countersign the write-off or raise queries. However, this is done on a much less frequent basis.

- For commercial property debt, a spreadsheet of the outstanding debt is collated and reported quarterly to the Officer Assets and Regeneration Group. The group goes through this which includes (The Assistant Chief Executives, the Monitoring Officer, and the Corporate Head of Finance, as well as the Corporate Head of Assets and Regeneration and members of her team). These are often complex and wrapped up in applicable landlord / tenant legislation or insolvency law. Often payment arrangements are made with tenants rather than move to write-off and these debts are only taken forward for write-off once all other avenues are exhausted. Due to their high sensitivity, any write-offs are taken through the Corporate Management Committee for Member approval.

  In addition, the arrears are also reported quarterly to the Corporate Management Committee Members as part of the Treasury Management reporting of non-cash investments. Finance reviews the arrears list and ensure the bad debt provision is maintained in line with expectations.

  A debt write-off report is usually presented to Corporate Management Committee Members in March ahead of year end. Last time a write-off report was taken the Corporate Management Committee members asked us to investigate onward sale of debt before writing off. This was investigated however this type of debt is not the type that companies would usually take on. This was reported back to the Corporate Management Committee and the committee Members approved the move to write-off the debts as requested.

- Sundry debtor write-offs are few and far between but would be reviewed and signed off by the Assistant Chief Executive/Section 151 officer if under £15,000 and Corporate Management Committee if above.

- Currently a pilot scheme is being tried relating to financial inclusion, funded by the Service Transformation Reserve, which brings together corporate debt i.e. debt incurred across the council, whether that be Council Tax, green waste, parking fines, HB overpayment etc so that individual plans can be made with customers from a single point, rather than multiple contact by various

services. This involved the procurement of some software and a dedicated staffing resource. The project aims to reduce, over time, the outstanding debt, and assist non-payers to become regular payers through a more efficient and tailored process.

In accordance with internal policy, a first reminder is issued after 21 days if payment has not been received. A final reminder threatening recovery action is then issued 10 days later if the invoice remains unpaid. A variety of further recovery actions are available, including referral to bailiffs. If the debt is returned because recovery has been unsuccessful then the debt is allocated to legal recovery and enforcement procedures are implemented. Monitoring is carried out using a spreadsheet for each recovery run. The letters generated are reviewed individually to establish whether there are any notes on the account that may indicate that a letter should not be sent. If so, the letter is cancelled on the system, meaning that the account will be identified again the next time a reminder run is processed. The spreadsheet also indicates whether calls to the individual/company is required also. (For testing results see Recommendation 3 – Key Finding and Management Action Plan).

Where recovery efforts are exhausted or it would be uneconomical to pursue the debt, it may be written off. According to the Financial Procedures (May 2023) The Senior Exchequer Services Officer (Payroll and Payments) can write off debt to £1,000 after that any proposed write off must be agreed by the Section 151 Officer. If the debt is £15,000 or more, it will need to go to the Corporate Management Committee for approval before it can be written off.

A sample of five write-offs relating to the financial year 23/24 were selected. For the write-off selected the following information was obtained/reviewed.

- Original invoice and invoice date relating to the write-off.
- Write-off amount and date.
- Supporting evidence and authorisation of the write-off.
- Accuracy of the write-off.

In all cases the write-off had been appropriately authorised. Though some of the amounts of the individual write-offs were below the threshold that required the authorisation of the Corporate Management Committee the cumulative total of all the invoices pertaining to the supplier would require the authorisation of the Corporate Management Committee.

There was adequate supporting documentation for all the write-offs, and they had been done in a timely and accurate manner.

However, it was noted that the date on one of the Sundry Debtors Forms was incorrect it should have been 18/9/23 but was stated as 18/9/22. No recommendation relating to this was made as it was thought to be a one -off error. No major issues were identified, and the system of Internal Control were considered to be operating efficiently and effectively

With respect to supplier set ups and amendments, it was confirmed through a conversation with the Senior Exchequer Services Officer (Payroll & Payments) that only appropriate officers within The Exchequer Services Department have access to the relevant file maintenance functions for supplier accounts. This ensures a separation of duties, as the officers within The Exchequer Services Department who are responsible for creating or amending supplier details do not have the ability to authorise payments to suppliers.

In accordance with the Financial Procedures, any new suppliers are required to complete a standard new supplier form to enable the Council to set them up on the finance system and to pay them by BACS. Additional proof of bank account details is also required, for example a valid cheque (with cancelled written across it), pre-printed paying in slip or a recent bank statement, (within three months) in order to reduce instances of fraud. However, in the case of Payment Vouchers (Which are services mainly requested by the Council) than additional proof such as a recent bank statements is not required.

Where requests for amendments to supplier's details are made by a supplier, these should be verified with them, using previous contact details provided to the Council. Supporting notes and/or documentation relating to both the amendment and the verification check should then be attached to the supplier details on the finance system. ((For testing results see Operational Effectiveness Matter 1 – Key Finding and Management Action Plan).

Other Findings

The Council uses electronic authorisations (through Total View, a bolt-on to the Total Finance system) for purchase orders and invoice payments. Where purchase orders are used, these are raised on the system by one officer and authorised by a second officer in accordance with the Council's delegated authority limits, and it is at this point that the expenditure is deemed to be authorised. When the subsequent invoice is received, provided that the invoice can be matched to the purchase order and the order has been confirmed as delivered, no further payment authorisation is needed, and the invoice will be automatically paid.

Where invoices are received that do not relate to a purchase order, or do not match against a delivered order, they are assigned to a relevant officer for electronic authorisation. The delegated authorisation limits are built in within the system, and it was confirmed that a master spreadsheet is also in place to capture all signatories and their authorisation levels in a single location.

A sample of 15 invoices relating to Payment to various suppliers was selected from a sample of invoices paid for the period April to November 2023. 5 related to (A1 invoices which Authorised Invoices) 5 related to (Periodic Invoices) and 5 related to (Registered Invoices or Invoices which were raised by a purchase order). The following information was obtained and reviewed:

- Invoice number.

- Goods description.

- Invoice date.

- Date invoice received at Creditor Payments.

- Payment date.

- Authorisation of the invoice.

- Accuracy of the invoice payment.

The following was noted that in three cases the invoice had taken more than 30 days to be paid from the date the invoice had been received by the Creditor Payments Department. Discussions with the Senior Exchequer Services Officer (Payroll & Payments) confirmed the following in relation to the invoices:

- In relation to the first invoice no reason given but that the code was added only 7 days before payment.

- In the second case the Invoice was being disputed.

- In the third case the delivery of the goods had only taken place six days before the payment was made.

- In all cases the invoices had been appropriately authorised.

No issues were identified, and the system of Internal Control were considered to be operating efficiently and effectively.

Once the invoices are authorised, payments are then processed by Exchequer Services (Creditors). Payment runs are subject to separate checks carried out by the Finance team prior to the final payments being authorised:

- Supplier bank details changes are subject to sample checking by an Accountants Assistant through review of the Supplier Audit Report.

- All payments over £10,000 are verified by an Accountant Assistant.

- Any transaction over £25,000 must be agreed by an Authorised Signatory.

- Verification checks are carried out on a random sample of at least 10% of all other BACS payments.

A BACS Authorisation form is then completed, which is authorised by an authorised signatory of the Council, as well as being signed off by a member of the Payments section and an Accountancy signatory to acknowledge that the payment run has been checked and is deemed correct.

The BACS Authorisation Form for 10/10/23 and 19/12/23 were obtained and reviewed. It was noted that in both cases the form had been signed off/reviewed by a senior accountant, accountant who was responsible for completing the payment run and a member of the payments section to ensure adequate review and segregation of duties.

In addition, the payment due audit report for the 10/10/23 and 19/12/23 was reviewed. As per the payment run procedures all payments over £10,000 had been checked and signed by an accountant as verification. All payments above £25,000 had been authorised by a senior accountant and signed for as verification. No issues were identified, and the system of Internal Control were considered to be operating efficiently and effectively.

The Late Payment Directive was introduced by the government in 2013. In summary the regulations require the Council to pay invoices within 30 calendar days. Invoices paid after the 30-day deadline will be subject to the addition of interest at 8 percentage points above the Bank of England's reference rate plus a fixed compensation payment based on the value of the unpaid invoice.

Value of the unpaid invoice Compensation payment

Up to £999.99 - £40

£1,000 to £9,999.99 - £70

£10,000 or more £100

The onus is on the Council to pay the supplier on time. Invoices can be disputed but the verification or acceptance of goods and services should not exceed, as a rule, 30 days. If the verification does exceed 30 days, it must be agreed by both parties and not be grossly unfair to the supplier.

Reasons that allowable are as follows:

- Account was in dispute.

- Awaiting a credit note.

- Invoice received in advance (the 30-day or agreed term period then starts from the satisfactory receipt of goods and/or services).

Reasons that do not allow us to disregard late payment include:

- Invoice was lost or mislaid.

- Member of staff could not authorise the invoice since they were too busy, or on holiday.

The target is to pay 98% of all invoices within the 30-day period. Prompt payment is frequently monitored as part of corporate KPIs (reported quarterly to the Service and Digital Transformation Member Working Group) and emails sent out with statistics and reminders for prompt authorisation of payments. For Quarter one 23/24 it was 96.15%, Quarter two was 95.99%. In addition, was noted that the total paid in terms of late payments was £1,629.10.

Discussions with the Senior Exchequers Services Officer (Income) confirmed that a reconciliation between the Debtors System and the General Ledger is conducted each month. The reconciliation for the months of October and November were obtained and reviewed. It was noted that the reconciliation had been carried out by the Senior Exchequers Services Officer (Income) and reviewed by the Treasury and Exchequers Services Manager.

Other Findings

Discussion with the Senior Exchequer Services Officer (Payroll & Payments) confirmed that a reconciliation between the Creditors System and General Ledger is conducted each month. The reconciliation for the months of September and October 2023 were obtained and reviewed. It was noted that the reconciliation had been carried out by the Exchequer Services Officer and reviewed by Treasury and Exchequers Services Manager. No major issues were identified, and the system of Internal Control were considered to be operating efficiently and effectively.

56

Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	In place	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

Most of the system relating to Creditors and Debtors is automated and paperless.

The Council has well established controls in place for both the Creditor and Debtor functions, with supporting procedural guidance and high-level policies and procedures.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	30th August 2023	30th August 2023
Draft Report:	7th February 2024	27th February 2024
Final Report:	28th February 2024	

Runnymede Borough Council

Assurance Review of Meals at Home

2023/24

March 2024

Executive Summary

OVERALL ASSESSMENT

LIMITED ASSURANCE

SUBSTANTIAL ASSURANCE
REASONABLE ASSURANCE
LIMITED ASSURANCE
NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Potential gaps in governance structures, risk mitigation and control compliance mechanisms, which could impact overall service efficiency and adherence to regulatory standards.

SCOPE

The audit evaluated governance, risk mitigation, and compliance within the Meals at Home service, focussing on operational procedures, regulatory adherence, and the effectiveness of control systems.

KEY STRATEGIC FINDINGS

Meals at Home service's procedural documentation lacks key operational and risk management details, risking service inefficiencies.

Driver compliance inconsistencies and Surrey Heath staff's exclusion from license checks highlights gaps in policy adherence and risk management.

Inadequate KPI documentation hampers assessment of Meals at Home efficiency. Lack of an operational risk register (ORR) disconnects KPIs from relevant risks.

Discrepancy between projected and actual expenditures in Meals at Home budget underscores a need for more precise budget planning and forecasting.

GOOD PRACTICE IDENTIFIED

In the 2023 survey of customers there wasn't a single poor rating for food or service quality across Surrey Heath and Runnymede boroughs.

There is a variety of meals to meet the specific dietary and cultural needs of their customers, such as low-sugar, vegetarian, halal, and kosher food options.

ACTION POINTS

Urgent	Important	Routine	Operational
2	3	3	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The procedural document (Community Meals Procedures) for the meals at home service reveals a significant number of omissions that could impact various aspects of service delivery and risk management. Key operational details, such as the specific responsibilities of the office regarding vehicle management, mandatory training requirements for staff, response to extreme scenarios and reminders for Safer Food Better Business are not adequately addressed. Additionally, the document lacks a complete cleaning schedule, essential for ensuring food hygiene and safety. These gaps in procedural documentation present challenges in ensuring operational clarity, consistent quality control and preparedness for unexpected situations. Without comprehensive and detailed guidelines, there is a risk of inefficiencies, reduced service quality and potential non-compliance with health and safety standards.	Management update, approve, and promulgate procedural documents. This to include detailed roles and responsibilities related to vehicle management, explicitly define mandatory staff training requirements, embed Safer Food Better Business practices, establish a thorough cleaning schedule focused on food hygiene and safety, create clearly documented procedures for addressing extreme scenarios and instances of missed meal deliveries.	1	*The action plan details the service response to the recommendation and findings of the audit. Whilst aspects of what has been stated are acknowledged, it is important to note that some of the procedural requirements are already in place (these will be reviewed in accordance with the response).* *Regarding service risk, the business continuity plan for the service highlights a number of service-related risks, and therefore due consideration and appropriate response planning has been given. It is recognised this documentation was not requested nor provided as part of the audit.* *However, given the new arrangements relating to risk management, these risks and any others identified will be converted into a service risk assessment, appropriately recorded, and will help to inform the corporate risk register.*	*19/04/24*	*Meals at Home Manager.* *Checked by the Corporate Head/Deputy Head of Service.*

PRIORITY GRADINGS

1	**URGENT**	Fundamental control issue on which action should be taken immediately.
2	**IMPORTANT**	Control issue on which action should be taken at the earliest opportunity.
3	**ROUTINE**	Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	A sample was selected of drivers to confirm that appropriate onboarding and ongoing compliance checks in respect of right to work, DBS, and driving eligibility was undertaken and training is conducted and evidenced. When attempting to retrieve the relevant information for the selected sample the Corporate Deputy Head of Community Services identified that the staff at the Surrey Heath office have been omitted from the corporate policy/process for checking driver licenses. As well as this a full DVLA driver license check has not been undertaken. The training completed by specific drivers could also not be evidenced as although mandatory training is conducted, it isn't recorded.	Management to implement a robust and rapid methodology for confirming important compliance information, and undertake routine, random checks on an ongoing basis.	1	*Some of the findings relating to this object refer to Human Resources and not to the Meals at Home service, directly. However, a number of points have been included in the action plan in response to this to ensure collectively, departments and therefore the Council are in the expected position.* *Some measures that will be taken will be interim arrangements, until such time as either the new HR system, or the corporate fleet management strategy, are implemented, and points have been included within the action plan to ensure this transition at the appropriate time.*	19/04/24	*HR Business Partner.* *Fleet Manager.* *Checked by the Corporate Head/Deputy Head of Service.*

PRIORITY GRADINGS

| 1 | URGENT | Fundamental control issue on which action should be taken immediately. | 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. | 3 | ROUTINE | Control issue on which action should be taken. |

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	The audit has identified specific deficiencies in the execution of contractual documents. Notably, the sub hire agreement between Apetito, Runnymede Borough Council (RBC), and Surrey Heath Borough Council (SHBC) lacks signatures from a Apetito limited or a witness. Similarly, the contracts between RBC and Apetito, as well as SHBC and Apetito also were missing necessary signatures. This lack of formal execution of these critical documents poses significant legal risk. Without proper signatures, the enforceability of these contracts becomes questionable, potentially leading to disputes and operational challenges. It also reflects a gap in the contract management process, where formalities are overlooked.	Management performs a thorough review of all contractual documents, particularly between Apetito and between borough councils, to ensure they are fully signed and comply with legal standards. Integrate robust contract management system to effectively track all legal formalities, renewals, and review dates, thereby enhancing legal compliance and clarity in partnership obligations.	2	*The auditor received copies of the contract as held by the service, however within the Councils Law and Governance department (and that of Surrey Heath Borough Council), fully signed copies of the contracts are held. Therefore, a nominal action in relation to this is to ensure the service has access to the fully signed document.* *Regarding contract management, there is a view that this has been overstated within the audit, however, recognising the point raised in the audit, appropriate measures will be put in place, as detailed within the action plan.*	31/05/24	*Meals at Home Manager.* *Checked by the Corporate Head/Deputy Head of Service.*
4	Directed	Management could not provide an Operational Risk Register (ORR), no specific risks flagged relating to Meals at Home in the Corporate Risk Register (CRR).	Management to evidence monitoring of operational risk that includes clearly stated risks and mitigation strategies relating to the Meals at Home service.	2	*Regarding service risk, the business continuity plan for the service highlights a number of service-related risks, and therefore due consideration and appropriate response planning has been given. It is recognised this documentation was not requested nor provided as part of the audit.* *However, given the new arrangements relating to risk management, these risks and any others identified will be converted into a service risk assessment, appropriately recorded and will help to inform the corporate risk register.*	31/05/24	*Meals at Home Manager.* *Checked by the Corporate Head/Deputy Head of Service.*

PRIORITY GRADINGS

1	**URGENT**	Fundamental control issue on which action should be taken immediately.		**2**	**IMPORTANT**	Control issue on which action should be taken at the earliest opportunity.		

3	**ROUTINE**	Control issue on which action should be taken.	

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	Testing sample of driver log sheets / vehicle checks revealed multiple instances of required signatures being absent, incomplete vehicle safety checks and a lack of information relating to how issues found were rectified.	Regularly review vehicle log sheets and safety checks to ensure required tests are completed and any issues found are rectified and recorded.	2	*The comment of the auditor is accepted and appropriate measures will be implemented, as outlined within the improvement plan.* *Some measures that will be taken will be interim arrangements, until such time as the corporate fleet management strategy is implemented, and points have been included within the action plan to ensure this transition at the appropriate time.*	31/05/24	*Meals at Home Manager.* *Checked by the Corporate Head/Deputy Head of Service.*
3	Directed	Variations in service delivery standards and training protocols between the Surrey and Runnymede boroughs have been identified by the Corporate Duty Head of Community Services, indicating a lack of uniformity in operational protocol. This inconsistency could lead to uneven service quality, affecting customer satisfaction differently across regions. Moreover, the variation in staff training may result in a disparity in service delivery effectiveness, potentially causing operational inefficiencies and a fragmented service experience. It is noted that the response to quality of service in the annual survey showed 90.9% of customers rate RBC as good compared to 68.1% for SHBC. The lack of standardised procedures could also complicate oversight and quality control across the two boroughs.	Implement a standardised set of service delivery and training protocols across Surrey and Runnymede boroughs to ensure uniformity and efficiency in service delivery. Regular reviews are recommended to confirm consistent implementation of these standards and to address any discrepancies in service quality.	3	*The senior management team in Community Services continue to promote a one service approach across two local authority areas, seeking for consistency and continuity in all areas of delivery.* *Senior Managers welcome this finding and as per the improvement plan, have set out steps to ensure that all work undertaken relating to future service delivery, will be applied consistently across locality areas (as opposed to borough areas which in itself promotes difference). All staff will also be performance managed against one service delivery model, removing the opportunity to create unique approaches within one or other area.*	30/07/24	*Meals at Home Manager.* *Checked by the Corporate Head/Deputy Head of Service.*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

64

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
7	Delivery	Key Performance Indicators (KPIs) for Meals at Home service are inadequately documented. While the number of meals served for RBC and SHBC is properly recorded, other KPIs such as referral numbers, customer discontinuation rates, miles driven, and diesel usage are either partially recorded or missing. The KPIs also don't reflect risks relating to the service, typically KPIs mirror risks outlined in an operational risk register (ORR). This shortfall in comprehensive KPI documentation restricts effective evaluation of service performance and strategic improvement planning.	Implement a robust KPI tracking system to ensure all relevant KPIs are fully documented and up to date. Regular reviews of these is essential to ensure they relate to current outlined risks within the risk register, assessing service performance, and improving guidance surrounding strategic improvements.	3	KPI's are agreed at the start of every financial year, these being corporate KPI's reported to Corporate Management Committee, Service KPI's reported to Community Services Committee and local KPI's that are retained and intended to be used to inform service delivery. The completion of all KPI's will be included as an area of focus with service managers, through 1-2-1's etc., whilst the departmental wide KPI response will be reviewed by the wider management team within Community Services. Specifically in response to some of the KPI's identified in the comments, there are occasions where KPI's set no longer are applicable. An example of this would be recording the amount of diesel used when vehicles are switched to electric. In the future and in such instances, service managers will be encouraged to review their KPI's and identify new requirements and also those which are no longer applicable, so they are removed.	30/07/24	Meals at Home Manager Checked by the Corporate Head/Deputy Head of Service

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
8	Delivery	The audit identified a noticeable discrepancy between the profiled and committed expenditures, with the committed expenditure exceeding the profiled budget by £41,156. However, it's important to note that despite this variance, the actual committed expenditure remained within the current budget limit. While the service has managed to stay within overall current budget, the variance in profiled versus actual spending suggests potential areas for improvement in budget planning and forecasting accuracy.	Enhance budget planning and forecasting process to reflect the services financial needs and requirements more accurately. Established a comprehensive system for continuous budget analysis, including periodic reviews and adjustments, to maintain fiscal accuracy.	3	*The finance department at the Council, and in particular the service accountant has put in place in depth dialogue and planning around all issues of budget management and monitoring, with which all managers in Community Services are engaged in. Given this I feel there is adequate budget management processes in place.* *However, in recognition of the auditors findings, and to support the established processes, additional budget management/monitoring training will be arranged for the relevant staff from within Meals at Home.*	*30/07/24*	*Meals at Home Manager.* *Checked by the Corporate Head/Deputy Head of Service.*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
3	ROUTINE	Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	While special menus catering to cultural and dietary considerations, including allergies, are available in the meals at home service, the menus themselves are not readily accessible. This lack of transparency in menu accessibility may prevent customers, especially those with specific dietary needs, from being aware of the available options.	Ensure special menus are more accessible and visible to all customers, ensuring those with special dietary needs are aware of available options.	*A sample of the wider range of menus is accessible to residents. In reviewing the marketing and communication arrangements, officers are improving what residents can view and access. The service continues to cater for a wide range of dietary, cultural and religious requirements.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Not in place	1, 2, & 3	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Not in place	4	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Not in place	5, & 6	-

Other Findings

No formal complaints against RBC, however management notes that there is no compliments/complaints spreadsheet to track this as they would be handled on case-by-case basis. A process to record and keep track of these complaints is currently being developed.

The Meals at Home service has demonstrated a commitment to inclusivity and consideration of diverse needs amongst customers. A range of allergy, dietary and cultural considerations taken when creating menus, there are currently options for gluten-free, low-sugar, vegetarian, halal, kosher.

Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Partially in place	7	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	In place	8	1
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective, and efficient delivery is adopted.	In place	-	-

Other Findings

The Meals at Home service has successfully achieved and surpassed its KPI relating to the number of meals served within both RBC and SHBC in Q3. This indicates a high level of service efficiency and the ability to effectively respond to community needs.

The service transitioned to electric vehicles for meal deliveries in Summer of 2023, suggesting environmental forward thinking. This change also aligns with the councils plan to be Carbon net-zero by 2030.

Due to increases in the cost of providing the Meals at Home service, the prices of meals will be increasing come April 2024, however the new prices have been benchmarked against other councils to ensure that they remain affordable and competitively priced. This increase is primarily due to inflationary increases for food, fuel and overheads.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations, and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	19th October 2023	20th October 2023
Draft Report:	7th February 2024	1st March 2024
Final Report:	4th March 2024	

Runnymede Borough Council

Internal Audit Progress Report for Outstanding Recommendations

2023-24

March 2024

Executive Summary

Introduction

1. This summary report provides the Standards and Audit Committee with an update on the progress in implementing the priority 1, 2 and 3 recommendations arising in previous internal audit reports.

2. This follow up review was carried out in February 2024. Since the previous follow up review was carried out (December 2023), five recommendations have reached their initial or revised target implementation date.

Key Findings & Action Points

3. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Evaluation	Number of Recommendations
Implemented	4
Outstanding	1
No Longer Applicable	0
Not Implemented	0

4. For the four recommendations that have been confirmed as implemented, no further action is necessary and specific details have not been included in this report.

5. For the one recommendation classified as Outstanding, this will continue to be periodically monitored, and details relating to the specific recommendation have been included in the Detailed Findings section below.

6. Five recommendations arising from the 2022/23 Safeguarding review have not been included in this follow up review as this area is subject to a full audit review in 2023/24.

Scope and Limitations of the Review

7. The review considers the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.

8. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

9. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

Release of Report

10. The table below sets out the history of this report.

Date final report issued:	

Detailed Findings

Follow Up

11. Management representations were obtained on the action taken to address the recommendations and limited testing has been carried out to confirm these management representations. The following matters were identified in considering the recommendations that have not been fully implemented:

12. **Data Protection and Information Governance**

Audit title	Data Protection and Information Governance	Audit year	2022/23	Priority	3
Recommendation	Corporate Retention and Disposal Schedule be reviewed at the earliest opportunity to ensure this is accurate and up to date.				
Initial management response	We will commence a project to get all departments to update their relevant entries.				
Responsible Officer/s	Information Governance Officer	Original implementation date	01/09/23, then 31/01/24	Revised implementation date	31/03/24
Latest Update	It was advised by the Information Governance Officer that this is now at final draft stage, with the expectation that it will be published by mid-March 2024.				
Status	Outstanding		Implementation is in progress.		

74

Progress against Annual Plan

System	Planned Quarter	Current Status	Comments	Priority
Data Quality	1	Completed	Final report issued – Reported To Dec AC	High
Recruitment	1	Completed	Final report issued 29 September 2023	High
Governance - Corporate	1	Completed	Final report issued 21 September 2023	High
Procurement/Contracts	2	Draft 5th March		High
Risk Management	2	Draft 5th March		Medium
Housing Repair and Maintenance	2	Completed	Final report issued 5 September 2023	High
Depot	2	Completed	Final report issued – Reported To Dec AC	High
Commercial Property	2		To commence with Head of Business Projects Planning and Performance.	High
Community Grants	3	Due 22nd March 2024		Medium
ICT – Virtual Cloud Based Approach to DR	3	Delivered by dedicated ICT support		Medium
ICT Audit Follow up of previous recommendations	3	Reported to Feb AC	Draft Report Completed awaiting Management Responses	Medium
Key Revenues Controls	3	Due 31st March 2024		High
Key Financial Controls	3	Final 28th Feb 2024		High
Main Accounting	3	Estimated Draft 12th April 2024		Low
Payroll	3	Final 15 Feb 2024	Reported to March AC	Medium
Treasury Management	3	Estimated Completion 19th April 2024		Low
Meals at Home	3	Final l4th March 2024	Reported to March AC	Medium

Safeguarding	3	31st March 2024		High
Follow-up	1-4		Report Each Audit Committee	

KEY:

	To be commenced			Site work commenced			Draft report issued			Final report issued

Briefings on developments in Governance, Risk and Control

Summary of Recent TIAA Alerts, Insights and Articles

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. . A summary list of those briefings recently issued are given below.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
26th FEBRUARY 2024	All	TIAA Article	As Featured In The Saturday Telegraph – What Is Internal Audit?	As featured in The Saturday Telegraph - What is internal audit? - TIAA	Our recent article, featured in The Saturday Telegraph delves into the world of Internal Audit. Discover what internal audit is, its benefits, and how it empowers businesses of all sizes to achieve their goals and conquer challenges. From enhancing business operations to improving efficiency, internal audits play a crucial role.
19th FEBRUARY 2024	Charities	Client Briefing Note	Shoplifting On The Rise	Shoplifting on the rise - TIAA	This briefing discuss recent news reports that charity shops are having to remove changing rooms and sell some items online as they are losing thousands of pounds due to a rise in shoplifting, we also offer advice on securing your shop or retail outlet.
5th FEBRUARY 2024	Local Gov	Client Briefing Note	Increasing Cyber Security Threats	Increasing Cyber Security Threats - TIAA	The scale and severity of cyber security threats continues to rise, with the NCSC (National Cyber Security Centre) reflecting on the use of Artificial Intelligence (AI) to increase the volume of and impact of these attacks, in this briefing we discuss the significant effects that can arise in supply chains for outsourced IT.
5th FEBRUARY 2024	All	Campaign	National Apprenticeship Week	National Apprenticeship Week - TIAA	National Apprenticeship Week is a week-long celebration that brings together businesses and apprentices across the country. Find out how TIAA support our apprentices.
30th JANUARY 2024	Education and Charity	Anti-Crime Alert	School Charity Cheque Fraud	School Charity Cheque Fraud - TIAA	TIAA Anti-Crime Specialists have been made aware that fundraising cheques from a number of schools made payable to the charity Children in Need have been intercepted by fraudsters.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
28th JANUARY 2024	All	Campaign	Data Privacy Day	Data Privacy Day - TIAA	Data Privacy Day is a global effort, taking place annually on the 28th January that generates awareness about the importance of privacy, highlights easy ways to protect personal information and reminds organisations that privacy is good for business. We provide key advice for organisations on our website.
18 DECEMBER 2023	All	Data Protection Alert	Landmark Artificial Intelligence (AI) Deal Reached By EU	Landmark Artificial Intelligence (AI) deal reached by EU - TIAA	European Union officials have reached a provisional deal on the world's first comprehensive laws to regulate the use of Artificial Intelligence (AI). **Action Required: Not urgent** • Check whether your organisation already uses AI or when it plans to. • Ensure the AI use is compliant with ICO guidance.
18 DECEMBER 2023	Housing	Data Protection Alert	ICO Warning to Housing Organisations	ICO warning to Housing Organisations - TIAA	On 13 December 2023 the UK Information Commissioner's Office (ICO) issued a warning to Housing organisations on compliance with data protection obligations. **Action Required: Not urgent** • You must have a DPO if you are a public authority or if your core activities include large scale monitoring of individuals or processing special category data. • Check your organisation has an up to date DPA policy and staff are aware of it • Complete mandatory DPA training, which must be thorough and relevant

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
01 DECEMBER 2023	All	Security Alert	Increase In People Sheltering In Waste Containers	[Increase in People Sheltering in Waste Containers - TIAA](#)	This winter, organisations are reminded of the dangers of homeless people and seasonal revellers sleeping in commercial waste containers to avoid the cold weather.[https://www.gov.uk/government/publications/economic-crime-and-corporate-transparency-bill-2022-factsheets/factsheet-failure-to-prevent-fraud-offence](#)
22 NOVEMBER 2023	All	TIAA Blog	"Value For Money" – Looking Beyond The Standard Definition	["Value for Money" - looking beyond the standard definition - TIAA](#)	Discover the true meaning of "Value for Money", we look beyond the traditional definition and explore a new perspective. Gain a fresh understanding of value and uncover how cost, quality and sustainability are the most advantageous combination to achieve best value for money.
12th – 18th NOVEMBER 2023	All	Campaign	International Fraud Awareness Week 2023	[International Fraud Awareness Week 2023 - TIAA](#)	Hundreds of organisations across the world participated in International Fraud Awareness Week (IFAW) (12th – 18th November 2023) to raise awareness of fraud risks and key reporting lines. The campaign aims to start discussions amongst peers, co-workers, executives and stakeholders in the community about how important fraud prevention is to society as a whole.
10 NOVEMBER 2023	All	Security Alert	Terrorism (Protection Of Premises) Bill Update	[Terrorism (Protection of Premises) Bill Update - TIAA](#)	His Majesty King Charles III recently (7th November 2023) performed one of his key duties as monarch, reading the King's Speech at the State Opening of Parliament. This included the proposed Terrorism (Protection of Premises) Bill, also known as Martyn's Law.
01 NOVEMBER 2023	All	Newsletter	Fraud Stop All Sectors – Autumn 2023	[Fraud Stop All Sectors – Autumn 2023 - TIAA](#)	The Autumn 2023 edition of our Fraud Stop All Sectors publication features emerging fraud trends identified at organisations, case studies that our specialists have been involved in and methods of fraud prevention.
01 NOVEMBER 2023	Charities	Newsletter	Fraud Stop – Charity Edition – Autumn 2023	[Fraud Stop – Charity Edition – Autumn 2023 - TIAA](#)	The Charity Fraud Autumn 2023 edition of our Fraud Stop publication features emerging fraud trends identified at organisations, case studies that our specialists have been involved in and methods of fraud prevention.

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