

Report To:	Audit and Standards Committee
Date:	24 September 2018
Report Title:	Interim Report on the Council's Systems of Internal Control 2018/19
Report of:	David Heath, Head of Audit and Counter Fraud
Ward(s) Affected:	All
Purpose of report:	To inform Councillors on the adequacy and effectiveness of the Council's systems of internal control during the first five months of 2018/19, and to summarise the work on which this opinion is based.
Officer recommendation(s):	To note that the overall standards of internal control were generally satisfactory during the first five months of 2018/19 (as shown in Section 2).
Reasons for recommendations:	The remit of the Audit and Standards Committee includes the duties to agree an Annual Audit Plan and keep it under review, and to keep under review the probity and effectiveness of internal controls, both financial and operational, including the Council's arrangements for identifying and managing risk.
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1 Introduction

- 1.1** The Chartered Institute of Public Finance and Accountancy (CIPFA) has, with the other governing bodies that set auditing standards for the various parts of the public sector, adopted a common set of Public Sector Internal Audit Standards (PSIAS) that were first applied from 1 April 2013. The PSIAS have been updated, with new standards published in March 2017. The new standards are not materially different from the previous version, and so have not been separately reported to the Committee.
- 1.2** The PSIAS 2017 continue to specify the requirements for the reporting to the Audit and Standards Committee and senior management by the Head of Audit and Counter Fraud (HACF). These requirements are met via a series of reports, including interim reports to each meeting of the Committee.
- 1.3** Each interim report includes a review of the work undertaken by Internal Audit compared to the annual programme, an opinion of HACF on the internal control, risk management and governance environment at the Council, together with any significant risk exposures and control issues, in the period since the beginning of the financial year. Each interim report contains an appendix that includes an outline of each of the final audit reports issued since the previous meeting of the

Committee, and an appendix that outlines any significant recommendations that have not yet been implemented.

- 1.4 In September 2015, Cabinet approved a strategy for the development of shared services between Lewes District Council (LDC) and Eastbourne Borough Council (EBC) based on the integration of the majority of council services via a Joint Transformation Programme (JTP). The formal integration of the Internal Audit and Counter Fraud Teams in both councils took place on 1 July 2017.

2 Internal Control Environment at Lewes District Council

- 2.1 The Annual Report on the Council's Systems of Internal Control for 2017/18 was presented to the July meeting of the Committee. The report included the opinion of HACF that the overall standards of internal control are generally satisfactory. This opinion is based on the work of Internal Audit, the internal assurance framework, external reviews, and the Council's work on risk management. In the five months since the start of the financial year there has been nothing to cause that opinion to change and there have been no instances in which internal control issues created significant risks for Council activities or services.

3 Internal Audit work 2018/19

- 3.1 Table 1 shows that a total of 290 audit days have been undertaken compared to 285 days planned in the first five months of the year.

Table 1: Plan audit days compared to actual audit days for April to August 2018

Audit Area	Actual audit days for the year 2017/18	Plan audit days for the year 2018/19	Actual audit days to date	Pro rata plan audit days to date
Main Systems	347	308	213	
Central Systems	67	65	18	
Departmental Systems	3	87	1	
Performance and Management Scrutiny	34	30	10	
Computer Audit	5	25	12	
Management Responsibilities/Unplanned Audits	101	158	36	
Total	557	673	290	285

Note: The 'Pro rata plan audit days to date' provides a broad guide to the resources required to carry out planned audits. The actual timing of the individual audits will depend on a variety of factors, including the workloads and other commitments in the departments to be audited.

The variance of five days is not material, and it is estimated that the audit days will be close to plan by the year end.

- 3.2 This section of the report summarises the work undertaken by Internal Audit, compared to the annual plan that was presented to the Audit and Standards Committee in March 2018. Further information on each of the audits completed since the previous meeting of the Committee is given at Appendix A1.
- 3.3 **Main Systems:** The key work has been on the testing of the major financial systems in order to gain assurance on the adequacy of internal controls for the Annual Governance Statement (AGS) and to inform BDO's work on the Council's

accounts for 2017/18. The testing is completed and a final report has been issued. The results have contributed to the overall opinion given by HACF (see Section 2 above).

- 3.4** The work on behalf of BDO to test the Council's HB subsidy claim 2016/17 has been the other main priority and is now complete. BDO had identified the need for significant additional testing to address the issues noted in the 2015/16 claim and other errors noted in the current claim. The timetabled date for BDO to sign off and submit the audited claim was the end of November 2017 but, because of the significant extra work required and BDO's other commitments, Internal Audit and BDO have been working towards the submission of the claim in the second week of September 2018.
- 3.5** The corresponding exercise to test the Council's HB subsidy claim 2017/18 is now the main priority and the work is underway. The results from the initial sample testing will help to inform BDO's work on the Council's 2017/18 accounts.
- 3.6** **Central Systems:** The annual audit of Ethics is underway. This is a light touch review – because of the generally satisfactory situation noted over the last two audits the focus of the 2018 review is on the implementation of the recommendations from the previous report. The initial planning for a review of joint ventures and Council owned companies was done in 2017/18 – the full review is underway and has reached the draft report stage. An audit of Safeguarding at both councils has been completed by audit personnel in Eastbourne, and a final report has been issued.
- 3.7** **Departmental Systems:** The audit of Estates Management, incorporating work on the corresponding function at EBC, began in 2017 but was put on hold to free resources for the work on the HB subsidy claim and the testing of the main financial systems - the audit has been completed by audit personnel in Eastbourne and a final report has been issued. An audit of Licensing is at the planning stage, with the fieldwork to begin shortly.
- 3.8** **Performance and Management Scrutiny:** The initial work in this category has been in reviewing the data that supports the Annual Governance Statement (AGS) for 2018, and the examination of the revised Strategic Risk Register.
- 3.9** **Computer Audit:** Internal Audit has examined the IT aspects of the main financial systems (see 3.3 above). An audit of Cyber Security is at the planning stage
- 3.10** **Management Responsibilities/Unplanned Audits:** This category provides resources for activities such as support for the Audit and Standards Committee, managing the Counter Fraud Team, liaison with BDO, managing the Follow Up procedures, as well as for special projects or investigations.
- 3.11** CMT requested Internal Audit to carry out an assurance review to support the establishment of the newly configured Health and Safety (H&S) service. The review includes site visits to two key service areas – the Eastbourne Crematorium and the Waste and Recycling (W&R) service for LDC. A final interim report was issued on the W&R aspects of the review, and the results of the H&S review of the crematorium have been included in a draft report that also covers other aspects of the Bereavement Services at the location. Internal Audit has also carried out a

review of the management of statutory building compliance at both councils; an interim report was issued in June 2018 and a draft report on the overall results has been circulated.

- 3.12** Internal Audit has coordinated the Council's work on NFI data matching exercises, with Internal Audit, the Counter Fraud Team and service managers preparing for the receipt of the reported matches, and nominating officers to investigate matches in their service areas. There were over 2,000 separate matches detailed across 93 reports. Each report sets out different types of potential frauds among benefit claimants, housing tenants, and anyone receiving payments or discounts from the Council. The exercise has involved analysis of the matches to identify those that are the result of error or coincidence, and then the examination of the remaining matches to assess the likelihood of fraud - 335 matches have been examined, with no fraud or error noted so far. Because the work is resource intensive and services have experienced staffing issues during the JTP process, the investigation of matches is now being done in Internal Audit but not as a priority task.
- 3.13** The preparations for the 2018 NFI exercise are underway, with the Counter Fraud Investigations Manager in Eastbourne taking the coordination role for both councils and putting in place a targeted approach to the examination of reported matches.

4 Follow up of Audit Recommendations

- 4.1** All audit recommendations are followed up to determine whether control issues noted by the original audits have been resolved. The early focus for follow up in 2018/19 has been on confirming the implementation of the recommendations that had been agreed in the previous year.

5 Quality Reviews/Customer Satisfaction Surveys/Performance Indicators (PIs)

- 5.1** The results of the Internal Audit quality reviews and customer satisfaction surveys for 2017/18 were reported to the July meeting of the Committee. The results enabled the HACF to report that the Internal Audit service at Lewes achieves its aims, and objectives, and operates in accordance with the Internal Audit Strategy as approved by the Audit and Standards Committee.
- 5.2** As part of the standardisation of the Internal Audit service at both Lewes and Eastbourne, HACF is examining the range of PIs that will cover the shared service. The proposals for the shared PIs, including the PI results for 2017/18 and the forecasts for 2018/19, will be presented to the December 2018 meeting of the Committee.

6 Peer Review

- 6.1** The External Peer Review of LDC Internal Audit has been completed. The review was carried out by the Principal Auditor at Chichester District Council. The overall results of the review are that the LDC Internal Audit service generally conforms to the standards set by PSIAS 2017.
- 6.2** The Peer Review examined the service in four key sections – Purpose and positioning; Structure and resources; Audit execution; Impacts – comparing these to the statements of good practice contained within the PSIAS. The review also took

account of the results from the client questionnaires sent to CMT, Heads of Service and the Chair of the Audit and Standards Committee.

- 6.3** The review found that the Internal Audit service fully complies with 43% of the statements of good practice and, for the remainder, complies with the PSIAS requirements in all material respects. The exceptions were in areas such as annual appraisals, succession planning, and the rotation and technical development of audit staff who are not professionally qualified. No remedial action is planned because the service complies with Council policies in these areas, but these do not meet PSIAS requirements in all respects.
- 6.4** Where the service is planning remedial action is in completing the audit manual which is in the processing of being re-worked following the merger with Eastbourne Borough Council. The work is underway, and includes the recent procurement of the Pentana audit management system, but no target date for completion has been set. In another area, the service commits to more regular team meetings to facilitate the transfer of knowledge between team members.

7 Combatting Fraud and Corruption

Local initiatives

- 7.1** The Investigation Team is a member of the East Sussex Fraud Officers Group (ESFOG), a body that enables information sharing and joint initiatives with neighbouring authorities on a wide range of counter fraud work. Since 2014/15, a sub group of authorities within ESFOG, including LDC and EBC, have been working as a 'Hub' to coordinate new counter fraud initiatives across East Sussex.
- 7.2** The Hub is administered by officers at Eastbourne, with input from ESFOG partners as appropriate. Lewes and Eastbourne Counter Fraud activities have benefitted from Hub funding in the ongoing provision of training, the introduction of a shared case management system, a shared approach to publicity for Hub activities, and the set-up of an on-line system to allow the public to report suspected frauds – the Counter Fraud Teams at Eastbourne and Lewes use a shared web link to receive these reports.

Counter Fraud Team

- 7.3** At present, countering housing tenancy fraud and abandonment, and preventing RTB fraud, are the main operational priorities for the Counter Fraud Team at Lewes because of the evidence of this being a high risk area for the Council. There are 18 cases of suspected abandonment and/or subletting under investigation, plus two of suspected housing application fraud. Five properties have been returned to stock after joint action by officers in Housing, Legal Services and Counter Fraud to address cases of abandonment or anti-social behaviour. Further property returns are anticipated in current cases where evidence gives a strong indication that the tenant no longer lives at the property.
- 7.4** Since April 2018, 19 new RTB applications have been received and checked to prevent fraud and protect the Council against money laundering. In the same period, 14 RTB applications have been approved and passed for processing, and 12 applications are currently under review. In the same period, seven RTB

applications have been withdrawn or closed after intervention by the team. The team will assess these applications to determine whether the cases indicate potential fraud.

- 7.5** Audit and Counter Fraud has in place an agreement with DWP for the management of cases of HB fraud. The major work on each HB case is the responsibility of the national Single Fraud Investigation Service (SFIS) within DWP. LDC retains a role in referring cases of suspected HB fraud to SFIS and handling requests for information. In an agreement with Counter Fraud colleagues at Eastbourne, a member of that team carries out the DWP liaison work for LDC and thus allows the LDC team to focus on case work in other areas. In the period since April 2018, there have been six referrals to SFIS, and 18 information requests have been actioned.

8 Risk Management

- 8.1** Cabinet approved the Risk Management Strategy in September 2003. Since then risk management at the Council has been developed via a series of action plans, with the result that all the elements of the risk management framework set out in the strategy are in place and are maintained at best practice standards.
- 8.2** The Annual Report on Risk Management and the Strategic Risk Register was presented to the March 2018 meeting of the Committee, and subsequently to the Cabinet. The risk management process has identified that most risks are mitigated by the effective operation of controls or other measures. However, there are some risks that are beyond the Council's control, for example a major incident, a 'flu' pandemic, a downturn in the national economy or a major change in government policy or legislation. The Council has sound planning and response measures to mitigate the effects of such events, and continues to monitor risks and the effectiveness of controls. The overall satisfactory situation for risk management has helped to inform the opinion on the internal control environment.
- 8.3** CMT has reviewed the Strategic Risk Register, and the results of the review are reported separately to this meeting of the Committee.
- 8.4** In response to reductions in Government funding for local authorities, the Council continues to make savings each year in its General Fund (which covers all services except the management and maintenance of Council owned homes). At its meeting in February 2018, Council agreed a net budget of £11.82m for 2018/19 including a savings target of £1.03m – of this, £0.70m is to be delivered by Phases 2 and 3 of the JTP and £0.20m from increasing commercial income streams. The 2018/19 budget is to be seen in the context of a Medium Term Finance Strategy that will require an additional £0.73m of savings in the net budget by 2021/22, including £0.30m from the JTP.
- 8.5** There are also pressures to reduce spending on the management and maintenance of Council owned (HRA) housing. Starting in 2016/17, the Government has required all housing authorities to reduce tenants' rents by a 1% in cash terms in each of the four years through to 2019/20. As a result, by 2019/20, total annual rent income will have fallen by £0.6m to £14.4m. This means that savings of £2.2m will be needed to offset the expected impact of inflation on expenditure budgets over

that period. A share of the JTP savings will pass through to the HRA, and the 2018/19 HRA budget has been reduced by a target of £0.30m accordingly.

- 8.6** The HACF will continue to monitor the impact on the control environment of the JTP, and will liaise with managers who are working to ensure that the control environment keeps pace with these changes.

9 System of management assurance

- 9.1** The Council operates a management assurance system, which enabled senior officers to confirm the proper operation of internal controls, including compliance with the Constitution, in those services for which they are responsible. As part of this process senior managers are required to consider whether there were any significant governance issues during 2017/18. None were reported and, at its meeting on 26 June 2018, CMT confirmed that there were no significant governance issues to report.

10 Corporate governance

- 10.1** The Council is required to produce an Annual Governance Statement (AGS), which outlines the main elements of the Council's governance arrangements and the results of the annual review of the governance framework including the system of internal control. The AGS for 2018 is presented to this meeting of the Audit and Standards Committee.

11 External assurance

- 11.1** The Government relies on external auditors to periodically review the work of the Council to make sure it is meeting its statutory obligations and performing well in its services. The Council's current external auditors are BDO, and the results of their external reviews have helped inform the opinion on the internal control environment. There have been no recent results since the meeting of the Committee in March 2018, at which the Committee considered BDO's Planning Report to the Audit and Standards Committee: Audit for the year ended 31 March 2018.

12 Future external audit arrangements

- 12.1** Under the provisions of the Local Audit and Accountability Act 2014, the Secretary of State for Communities and Local Government has specified that a company, Public Sector Audit Appointments (PSAA) Limited, will appoint auditors to local government, police and some NHS bodies.
- 12.2** The Council has opted into the PSAA arrangements, and was consulted on the appointment of the external auditor for the period of five years from 2018/19. PSAA have appointed Deloitte LLP, and the Council responded to the consultation to confirm its acceptance of the appointment, which started on 1 April 2018. Deloitte LLP will also be the external auditors for EBC.
- 12.3** BDO is carrying out the audits of the 2017/18 accounts and the 2017/18 HB subsidy claim, and will therefore be working with the Council until at least November 2018. HACF obtained cost quotations from Deloitte LLP and other companies for the independent check and sign off of the HB subsidy claim exercises after the BDO

contract has ceased. Deloitte LLP have been appointed to this role for the 2018/19 HB subsidy claim.

13 Financial Appraisal

13.1 There are no financial implications arising from the recommendations in this report other than those already contained within existing budgets.

14 Legal Implications

14.1 There are no direct legal implications arising from this report.

15 Risk Management Implications

15.1 If the Council does not have an effective risk management framework that is subject to proper oversight by Councillors it will not be able to demonstrate that it has in place adequate means to safeguard Council assets and services, and it could be subject to criticism from the Council's external auditor or the public.

16 Equality analysis

16.1 An equalities impact assessment is not considered necessary because the report is for information only and involves no key decisions.

17 Background Papers

Report to the Audit and Standards Committee – Annual Audit Plan 2018/19, 19 March 2018

[2018/19 Annual Audit Plan](#)

18 Appendices

18.1 Appendix A1 - Statement of Internal Audit work and key issues.

18.2 Appendix A2 - Table of abbreviations.

18.3 There is no Log of Significant Outstanding Recommendations (normally Appendix B) for this report.

APPENDIX A1

Statement of Internal Audit work and key issues.

Audit Report: Safeguarding of children at Lewes District Council and Eastbourne Borough Council

Date of issue: 29 June 2018

Introduction

Internal Audit has reviewed the Councils' arrangements for ensuring that, in providing services and discharging functions, there is proper regard to the need to safeguard and promote the welfare of children in accordance with their statutory duty under Section 11 of the Children Act 2004.

The East Sussex Local Safeguarding Children Board (LSCB) advises that all organisations in East Sussex engaging people to work with children, whether in a paid or unpaid capacity, must have robust and transparent recruitment procedures to ensure children and young people are safeguarded. The LSCB provides a Safer Recruitment e-learning programme which covers preparing to recruit, selecting the right people, vetting checks and maintaining vigilance. In addition, the Disclosure and Barring Service (DBS) helps employers make safer recruitment decisions and prevent unsuitable people from working with vulnerable groups, including children.

Overall opinion

From the audit work carried out during this review, Internal Audit has obtained minimal assurance that there is a sound system of internal control covering the councils' duties in the area of safeguarding. Weaknesses in the controls and the in level of compliance with controls place the system at risk. If the situation is not improved the councils are at risk of loss or damage.

The main issues that give rise to the above opinion are summarised below. They mainly relate to inconsistencies in policies and gaps in record keeping that have arisen from the merger of the two councils. The audit was advised that there had been no recorded incidents or allegations of abuse made against staff or volunteers.

Senior management's commitment to safeguarding and promoting children's welfare

Systems are in place to ensure that compliance with child protection and safeguarding standards is monitored and quality assured. When commissioning a service from another organisation there are robust mechanisms in place to ensure compliance with Section 11 requirements.

Training

Not all staff have completed the mandatory on line course covering Safeguarding and Child Protection. Not all relevant job descriptions explicitly recognise responsibilities for

safeguarding and promoting the welfare of children. An appropriate induction process is in place for all staff. However, the completion of the induction process is not consistent and is not monitored.

Recruitment

Recruitment and vetting policies are in place to help prevent unsuitable people from working with children. These policies are detailed within the separate Safeguarding Policies for each Council, but the policies do not appear to have been fully aligned and contain some differing clauses.

There are written procedures for handling allegations against staff and volunteers and there is a named senior officer with responsibility for dealing with such allegations. However, the individual Councils' Safeguarding Policies have not been updated to reflect the current role of the named senior officer.

Actioning specific safeguarding risks

Safeguarding policies and guidance available to staff do not promote awareness that local authorities must be notified about all Private Fostering arrangements.

There is an appointed Prevent Lead, but the officer is not identified within the Councils' Safeguarding Policies or on the Safeguarding Contacts Details list. The Prevent Lead is identified on the Safeguarding page of the Councils' intranet.

Additional observations

The Safeguarding Policy for LDC does not contain the Council's e-Safety Policy and a separate policy is not available on the Councils' intranet.

LDC's Disciplinary Procedure states that unproven allegations regarding safeguarding will be retained on employment records for 75 years after termination of employment. It is important that the Disciplinary Procedures are updated to include the correct references and reflect the 10 year (or until retirement) retention period for such allegations.

The report contains ten recommendations, five of which concern issues assessed as high risk. Internal Audit has been advised that the recommendations in the report have already been addressed or good progress is being made. A formal follow up of the recommendation will begin in September 2018.

Audit Report: Estate Management

Date of issue: 1 August 2018

Introduction

The property functions of Eastbourne and Lewes Councils were merged in May 2016 as the Property and Facilities Shared Service (PFSS). This formed part of a gradual move to a Corporate Landlord model, under which the management of property assets and the responsibility for maintenance, development, disposal, management (including leases and licences) and statutory compliance are delivered by a centralised corporate unit. Budgets are transferred from the service department to enable strategic procurement of services

and the service departments become clients of PFSS.

Lewes has over 200 properties, of which around 35% of which are industrial units and 20% commercial - including parking receipts, the portfolio generates an annual income of around £2.5m. Eastbourne has nearly 300 properties, of which around 30% are commercial and 14% retail - the portfolio generates around £3m annual income. Around 6% of the overall portfolio is subject to a peppercorn or nominal rental value; a number of these properties are on historic or very long leases or ground rents. Voids stand at approximately 6%; the majority of these are properties being held for future regeneration projects.

Overall opinion

From the audit work carried out during this review Internal Audit has obtained substantial assurance that there is a sound system of internal control covering estate management. On the whole, compliance with controls is satisfactory although there are small number of issues that indicate that there is scope to strengthen the ways in which some controls are operated. The main issues that give rise to this opinion are summarised below.

Asset management and maintenance

A joint Corporate Asset Management Plan is in place for 2017-2020. The plan is supported by a number of policies. A Building Maintenance Plan is being drafted and will set out the planned maintenance across the Corporate Landlord and Investment Estates for a three to five year period.

New acquisitions

Currently there are two properties being managed on behalf of Eastbourne Homes Investment Company (EHIC). There is no service level agreement (SLA) in place but it is planned that a SLA will be drafted.

Asset records

The asset registers for both councils appear to represent full lists of all properties. It was noted that recent acquisitions were included within the Lewes asset register. A check was made on the Eastbourne register for the two properties owned by EHIC - one property was missing from the register, but an updated version of the register was provided which included the second property.

The asset registers contain extracts of all required information to enable management of properties. Currently neither authority uses a computer system to record lease details. New software is being considered but requires further review.

Property monitoring

Currently there is no capacity within the team to carry out planned landlord inspections on a regular basis. Where applicable, tenants remain responsible for internal repairs and when leases finish the property is inspected at this point and dilapidations reviewed. Empty properties are kept at a minimum - the Lewes Asset List contains reasons for

vacancies while the Eastbourne Asset List does not.

A list of upcoming lease renewals is manually created from the Asset Lists. There are number of leases showing on the asset lists that are past their end date with no new leases being put in place. This situation is allowed for some types of leases under the Landlord and Tenant Act and is called “holding over” (where there is no current lease but the landlord continues to accept rent payments).

Rent and service charges

There are some properties that are charged a peppercorn or nominal rent. This can be for a number of reasons including charges being for ground rent only, where there is a commercial/social benefit, or when there are old leases in place with low rents that cannot be amended.

Rent reviews are usually completed every five years but this is dependent on the terms of the lease in place. In some cases, it was not clear whether rent reviews had been completed and some documentation was missing.

The report included five recommendations, all of them dealing with issues assessed as low risk.

Audit Report: Key Financial Systems

Date of issue: 10 September 2018

Introduction

This review, which supplements the other work of Internal Audit, enables HACF to form an opinion on the Council’s control environment for the purposes of the Annual Governance Statement (AGS). BDO uses the results of this review to gain assurance about the systems operated by the Council and the effectiveness of the controls that are applied.

Overall opinion

The audit has confirmed that procedures and controls within the key systems are operating to a reasonable standard in most respects. The audit has not identified any significant control issues that will have an impact on the Council’s main accounts for 2017/18.

In a number of cases the controls over ordering and the receiving of goods and services have not operated as intended, or are not operated consistently across the Council. These issues reflect a situation in which lists of authorised signatories and the operation of other controls appear unable to keep pace with changes in staffing and officers’ responsibilities. In other areas established procedures have not operated as originally planned. These issues are not considered likely to have a material effect on the integrity of the main accounts but the issues themselves indicate a change in the control environment within service areas, partly in response to the Joint Transformation Programme (JTP). On balance, the control environment is appropriate to the Council’s requirements in all material respects.

The audit report contains summaries of the findings for the twelve key systems. There are no recommendations.

APPENDIX A2

Table of abbreviations

AGS – Annual Governance Statement
BDO – BDO, the Council's external auditors. Formerly BDO Stoy Hayward
CIPFA – Chartered institute of Public Finance and Accounting
CMT – Corporate Management Team
CTRS – Council Tax Reduction Scheme
DCLG – Department for Communities and Local Government
DWP – Department of Work and Pensions
EBC – Eastbourne Borough Council
ESFOG – East Sussex Fraud Officers Group
ESPB - East Sussex Prevent Board
GDPR - General Data Protection Regulation
HACF – Head of Audit and Counter Fraud
HB – Housing Benefit
HRA – Housing Revenue Account. Refers to Council owned housing
HSO – Health and Safety Officer
ISO – International Organisation for Standardisation
IT – Information Technology
JTP – Joint Transformation Project
LATC – Local Authority Trading Company
LDC – Lewes District Council
LLP – Limited Liability Partnership
NDR – Non Domestic Rates
NFI – National Fraud Initiative
PFSS - Property and Facilities Shared Service
PIs – Performance Indicators
PSIAS – Public Sector Internal Audit Standards
PSAA - Public Sector Audit Appointments
QAIP – Quality Assurance and Improvement Programme
RTB – Right to Buy
SFIS – Single Fraud Investigation Service
WGA – Whole of Government Accounts
W&R – Waste and Recycling