

Report by the
Benefit Fraud Inspectorate

***Bridgend County Borough Council
Processing of claims***

January 2006

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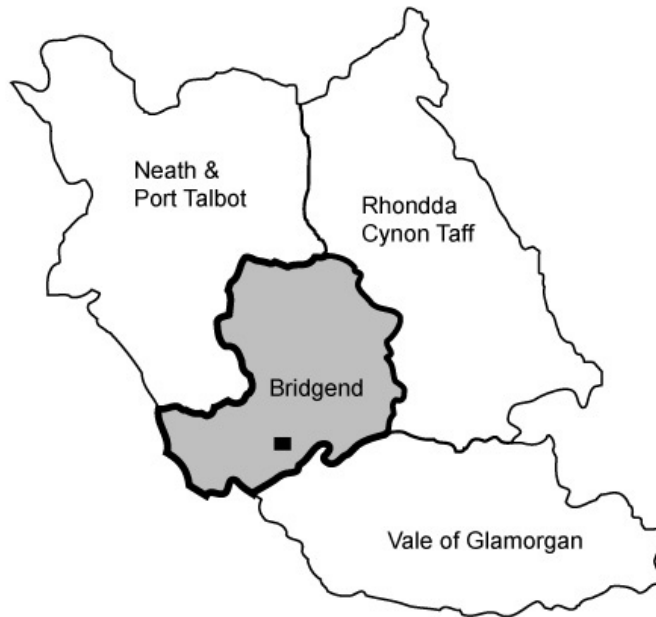
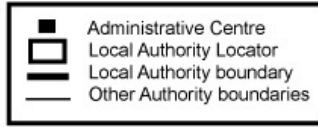
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Contents

<i>Executive summary</i>	1
Introduction	1
Overall performance	2
Summary of recommendations	4
BFI findings	5
<i>Claims administration</i>	7
Claims processing	7
Quality and reducing error	12
<i>Security</i>	15
Security of administration	15
<i>User focus</i>	17
Customer service	17
<i>Resource management</i>	19
Strategic management	19

The maps on this page show the area covered by Bridgend County Borough Council in relation to neighbouring authorities, and its geographical location in the country.



Executive summary

Introduction

1.1 This report assesses Bridgend County Borough Council's performance in dealing with Housing Benefit (HB) and Council Tax Benefit (CTB) claims processing. We have limited the scope of this inspection to those Performance Standards components that have a direct impact on reported claims processing performance.

1.2 This report should be read in conjunction with the Performance Standards pack, which can be downloaded from the Department for Work and Pensions' (the Department) website at <http://www.dwp.gov.uk/housingbenefit/publications/perf-stands/index.asp>

1.3 We are grateful to Bridgend County Borough Council for its help and cooperation throughout this inspection.

Caseload

1.4 In 2004/05, Bridgend County Borough Council administered 8,447 HB and 12,564 CTB claims. The total expenditure on HB and CTB was £33.262 million, representing 14.8% of its gross revenue expenditure.

Background

1.5 Bridgend County Borough Council was formed in 1996 and covers an area of 28,500 hectares. The population is approximately 128,000 and the main town is Bridgend, which is located just off the M4 motorway some 15 miles from Cardiff.

1.6 The council is a major local employer with 8,000 staff and unemployment stands at 1.7%.

1.7 Bridgend County Borough Council introduced a new Benefits IT system in April 2004 and the transfer of data and installation issues resulted in the IT system being inaccessible for 6 weeks, during which time backlogs built up.

In quarter one of 2005/06 the council exceeded Standard in the average processing time for new claims.

1.8 Senior management and Members were supportive and agreed to employ temporary staff to deal with the backlogs. The new claims work was cleared by April 2005 and in quarter one of 2005/06 the council exceeded Standard in the average processing time for new claims, by dealing with them in an average of 35 days.

1.9 However, the reported changes of circumstances performance deteriorated from an average of 16 days in 2004/05 to 27 days in quarter one of 2005/06. This was primarily due to errors in recording changes of circumstances notifications received electronically from the Department. This is discussed further in the *Average speed of processing changes of circumstances* section of this report.

Overall performance

1.10 We found that Bridgend County Borough Council had largely overcome the issues encountered in 2004 when the new Benefits IT system was introduced. When we were on site new claims processing was taking 30 days and there were no backlogs of work. There were also many good practices in place and these are covered later in this section.

1.11 The changes of circumstances performance was improving, but still below Standard and this was the main performance measure that needed attention. Other areas requiring action are listed towards the end of this section.

1.12 Bridgend County Borough Council completed a self-assessment against the Performance Standard enablers relevant to claims processing and these included discrete elements from the Claims administration, Security, User focus and Resource management themes.

1.13 The self-assessment indicated that the council met all of the relevant Claims administration and Security enablers and all but one enabler in both the User focus and Resource management themes. However, our assessment found that all of the relevant Claims administration, Security and User focus enablers and 4 of the 6 Resource management enablers were met.

1.14 The council provided reported figures for 5 of the 6 relevant performance measures and these showed it was at Standard for 3.

1.15 Bridgend County Borough Council reviewed its working practices and use of the document management system in early 2005 in a bid to improve its performance. The changes to procedures that resulted from this review included:

- only accepting fully completed and evidenced claims from customers
- returning incomplete claims to customers with a form detailing what was outstanding
- retaining basic details of returned claim forms on the Benefits IT system and maintaining a record of the requested information
- working on claims from the original claim form and paper evidence
- back-scanning claims and associated paperwork onto the document management system once the claim had been assessed and the decision letter issued.

1.16 We were told that the latest processing times for new claims were 32 days in July 2005 and 30 days in August 2005. The council attributed these improvements to the new working practices.

1.17 We found many good practices at Bridgend County Borough Council and these included:

- using management information effectively to monitor the amount of work received, processed and outstanding
- producing documented procedures for processing extended payments
- offering home visits to customers unable to visit a council office
- prioritising changes of circumstances that may result in a reduction of benefits in order to reduce potential overpayments
- using a claim form that conformed to the Department's HCTB1 form
- undertaking pre-notification checks on decisions made
- analysing the results of all checks completed to identify trends
- providing in-depth training on the Verification Framework and obtaining sufficient evidence for both new claims and in support of changes of circumstances
- developing and monitoring effective working relations with key stakeholders
- maintaining comprehensive training plans for all staff
- encouraging and supporting staff to study for a professional qualification
- creating an internal audit plan covering all aspects of Benefits work.

1.18 The areas that needed improvement included:

- improving the changes of circumstances performance in order to meet the 9 day Standard
- ensuring through training and management checking, that correct dates are recorded on the Benefits IT system
- obtaining sufficient management information to identify procedural and operational weaknesses and taking corrective action to improve performance.

1.19 Bridgend County Borough Council had submitted a number of successful bids for Performance Standards funding. Some of the bids were made jointly with other South Wales local authorities and some were individual.

1.20 The individual bids relevant to Claims administration included one for the new Benefits IT system. Funds were also received to enable Welfare and Visiting Officers to work remotely and update customers' details away from the office. Bids for a mobile benefits bus and a project to pilot home-working were also successfully made.

1.21 Good progress had been made on all initiatives for which Performance Standards funding had been granted and the council had submitted regular progress reports to the Department.

Summary of recommendations

1.22 The following table sets out a summary of the recommendations we have made that have a direct impact on Bridgend County Borough Council's claims processing performance.

Recommendations		
High priority		
We recommend that Bridgend County Borough Council:		Paragraph
1	• improves the changes of circumstances performance in order to meet the 9 day Standard.	2.16
2	• ensures through training and management checking, that correct dates are recorded on the Benefits IT system.	5.8
3	• obtains sufficient management information to identify procedural and operational weaknesses and takes corrective action to improve performance.	5.10

BFI findings

Claims administration

Claims processing

2.1 HB and CTB are vital payments made to help people on low incomes. As these groups of people are at risk, their claims should be dealt with quickly and accurately. Local authorities are required to measure and report the average time for processing new claims and changes of circumstances.

2.2 To establish the effectiveness of Bridgend County Borough Council's performance we undertook the following activities:

- analysing management information
- examining policies and procedures
- extracting and analysing data from the Benefits IT system
- sampling 30 new claims, 20 changes of circumstances and 5 extended payments
- interviewing managers and staff
- interviewing third parties, including Jobcentre Plus, Internal Audit and external audit.

2.3 Bridgend County Borough Council achieved Standard in 2 of the 5 performance measures and met all 8 enablers.

Performance Measures

2.4 This section reports on Bridgend County Borough Council's level of performance against the Claims processing performance measures. Figure 2.1 shows the council's reported performance for 2004/05 and quarter one of 2005/06.

Fig 2.1: Performance measures – Claims processing

Performance measure	Description	Standard	Performance 2004/05	Performance quarter one 2005/06
PM 1	Average time for processing new claims	36 days	58 days	35 days
PM 2	% of new claims outstanding over 50 days	10%	Not Applicable	2%
PM 3	% new claims decided within 14 days of receiving all information	90%	76%	88%
PM 4	% of rent allowance claims paid on time or within 7 days of a decision being made	90%	Not Applicable	Not Available
PM 5	Average time for processing changes of circumstances	9 days	16 days	27 days

Source: Bridgend County Borough Council and the Department

Average time for processing new claims

2.5 Figure 2.1 shows that the council met the Standard for deciding new claims in quarter one 2005/06. In this period it had decided new claims in 35 days compared to 58 days for 2004/05 and our sampling confirmed this improvement.

2.6 Performance had continued to improve and the council told us that for July and August 2005 the time taken to process new claims was 30 days. Our sampling included cases from this period and verified the improved performance.

2.7 This improvement was attributed to:

- introducing new working practices, including:
 - only accepting fully completed and evidenced claims from customers
 - returning incomplete claims to customers with a form detailing what was outstanding
 - retaining basic details of returned claim forms on the Benefits IT system and maintaining a record of the requested information

- working on claims from the original claim form and paper evidence
- back-scanning claims and associated paperwork onto the document management system once the claim has been assessed and the decision letter issued
- clearing the backlog of new claims by:
 - concentrating existing staff resources on new claims processing
 - employing additional temporary staff.

Percentage of new claims outstanding over 50 days

2.8 This is a new performance measure and local authorities were required to report against it for the first time at the quarter ending 30 June 2005. Figure 2.1 shows that Bridgend County Borough Council exceeded the Standard with a performance of 2%.

Percentage of new claims decided within 14 days of receiving all information

2.9 The council's performance in 2004/05 and quarter one of 2005/06 for deciding new claims within 14 days of receipt of all relevant information did not meet the Standard.

2.10 Figure 2.1 shows that for quarter one of 2005/06, the council decided 88% of new claims within 14 days of receiving all the required information. However, we were told that its performance for July and August 2005 was 97%. Our sampling of cases processed in this period showed the average number of days from the date all information was received to the date the claim was decided, had improved from 9 days in 2004/05, to 3 days.

Percentage of rent allowance claims paid on time or within 7 days of decision being made

2.11 This is a new performance measure and local authorities were required to report against it from quarter ending 30 June 2005. When we were on site Bridgend County Borough Council was awaiting a Benefits IT system software upgrade and was not able to supply us with the latest figures. We were subsequently told by the council that the software upgrade had been received and that the performance measure would be reported at the next quarter end.

Average speed of processing changes of circumstances

2.12 Figure 2.1 shows that the council failed to meet the Standard of processing changes of circumstances in an average of 9 days. The reported performance deteriorated from 16 days for 2004/05 to 27 days for quarter one of 2005/06.

2.13 We identified that the reported poor performance for the processing of changes of circumstances was due to several factors:

- new claims had been processed as a priority to clear the backlog accrued as a result of the implementation of the new Benefits IT system

- in quarter one of 2005/06 Benefits staff had failed to follow the correct procedures for recording changes of circumstances notifications received electronically from the Department
- backdating decisions had been incorrectly recorded as changes of circumstances
- the Benefits IT system had incorrectly calculated the time taken for changes of circumstances cases notified and actioned in advance of the change.

2.14 The council told us that it had addressed all of these issues and was confident that its future reported performance figures would be accurate and reflect recent improvements in processing times.

2.15 As part of our on site phase we confirmed that guidance relating to the correct processing of changes of circumstances, including electronic notifications from the Department and backdating decisions, had been issued and staff were following this guidance correctly. We also found that advance notification cases were being correctly recorded.

2.16 Bridgend County Borough Council told us that performance for processing changes of circumstances was 17 days for July 2005 and 13 days for August 2005. Our sampling of cases processed in this period confirmed this improvement. **(High priority recommendation 1).**

Performance Standards Enablers

Workload management

2.17 Bridgend County Borough Council met both the enablers (E1 and E2).

2.18 The council made use of management information to monitor the amount of work received, processed and outstanding. This information was used to adjust work priorities and influence decisions on the use of available staff resources.

2.19 The document management system was not used to control the allocation and processing of work. At the time of our inspection, work received was manually counted and allocated to Benefits Officers by the Benefits Team Managers. Processed claims were only scanned onto the document management system once decided.

2.20 There were 2 assessment teams dealing with claims from either working age or pension age customers. Benefits Team Managers sifted the work received, with new claims and appropriate changes of circumstances receiving priority attention. The Benefits Officers kept their own daily records of work cleared and outstanding, which were reconciled daily by the Benefits Team Managers.

2.21 Weekly meetings took place between the Benefits Manager and the Benefits Team Managers where workloads and staffing resources were discussed and allocated in order to cover any planned absences. Any unexpected daily absences were discussed as they occurred and staff resources were redistributed as required.

2.22 Bridgend County Borough Council had documented procedures for dealing with extended payments and the re-assessment of cases where customers start work. Analysis of a Benefits IT system report for claims received in July and August 2005 showed that on average the council took 3 days to process extended payment decisions. Our analysis of the 5 extended payment cases sampled confirmed this level of performance and that staff had followed the documented procedures.

Gathering information

2.23 Bridgend County Borough Council met the 4 enablers (E3, E4, E5 and E6).

2.24 Analysis of our sample of 30 new claims established that there had been a significant improvement in the time taken to send a request for information to either the customer or a third party since 2004/05. We found that as a result of backlogs in 2004/05 requests for information had taken an average of 37 days. Requests since April 2005 had taken an average of 7 days.

2.25 The council had effective arrangements for the issue and completion of a certificate of earnings form. Its claim form included a separate certificate of earnings slip that the customer could pass to their employer to complete. A certificate was only accepted as proof of income where it had been authenticated by the employer's official stamp or attached to a business card. Our interviews and sampling confirmed that Benefits Officers correctly applied these procedures when processing a claim.

2.26 Bridgend County Borough Council had a clerical system in place to issue reminders for requested information after 14 days. If the required information was still not received after a further 14 days the claim was decided and a decision letter issued. However, before a decision for pension age customers was made, a home visit was undertaken to establish the reason for the non-return of the information. If contact could not be made with the customer after 2 visits the claim would be decided. There was no formal mechanism to alert Social Services of these potentially vulnerable customers.

The council had systems in place to prioritise reported changes of circumstances that would have resulted in a cessation or reduction in benefit in order to minimise the occurrence of overpayments.

2.27 The council had systems in place to prioritise reported changes of circumstances that would have resulted in a cessation or reduction in benefit in order to minimise the occurrence of overpayments. These included several notification forms tailored to different changes of circumstances and these were extracted from the daily work by the Benefits Team Managers and actioned as a priority by the Benefits Officers.

2.28 Our sampling confirmed that notifications of ceased Income Support, Job Seekers

Allowance (Income Based) and Pension Credit were acted upon promptly and the HB and CTB suspended before the next payment was due.

2.29 The claim form used by Bridgend County Borough Council met the standards of the Department's HCTB1 claim form. The claim form was also

available at all the Local Contact Points. Although the council did not keep a stock of the claim form in Welsh, these were available on request.

Quality and reducing error

2.30 Members and senior managers, who are accountable for the delivery of effective and secure HB and CTB administration, need assurance that the Benefits service is working as planned. Local authorities should therefore ensure that arrangements are in place to make full use of management information and checking data across the full range of their benefits activities.

Performance Measure

2.31 Figure 2.2 shows the council met the Standard.

Fig 2.2: Performance measure 6 – the percentage of cases for which the calculation of the amount of benefit due was correct

Standard	Performance	
	2004/05	Quarter one 2005/06
98%	98%	98%

Source: Bridgend County Borough Council

Performance Standards Enablers

Quality checks

2.32 Bridgend County Borough Council met enabler 9.

2.33 Sufficient checks had been undertaken in line with Departmental guidance to enable the relevant Performance Indicator to be completed. The quarterly accuracy returns had been submitted to the Department on time.

2.34 Pre-notification checks were carried out on any case where the payment exceeded £500 and also on a 4% sample of all assessment decisions made. The sample selection was based on locally decided risk factors, influenced by analysis of previous check findings.

2.35 The 4% sample was selected daily by the Benefits Manager and checked on a rotational basis by the Benefits Team Managers, senior Benefits Officers and the Quality Assurance and Training Officer. All checks undertaken were recorded and any errors identified were returned to the relevant Benefits Officer for correction.

Using quality checks to improve performance and reduce error

2.36 Bridgend County Borough Council met enabler 10.

2.37 The council made full use of the information collected from the findings of case checking to calculate levels of error and deliver continuous improvements in accuracy levels.

The Quality Assurance and Training Officer produced a quarterly analysis of case checking, which was used to both identify training needs and highlight any areas that needed improvement.

2.38 The Quality Assurance and Training Officer produced a quarterly analysis of case checking, which was used to both identify training needs and highlight any areas that needed improvement.

2.39 Weaknesses identified by the checking regime were raised with individuals and if necessary were fed into the staff appraisal process and formal training plans.

Security

Security of administration

3.1 It is important that effective measures and processes are in place to deter and prevent fraud entering the system. Information supplied by customers in support of claims for benefit must be verified and local authorities should carry out interventions to ensure that risks identified through data matching are reconciled.

3.2 Bridgend County Borough Council met all 3 enablers.

Performance Standards Enablers

Compliance with the Verification Framework or to equivalent standard

3.3 Bridgend County Borough Council met both the enablers (E17 and E18).

The council had procedures in place to ensure customers provided all the necessary certificates, documents, information and other evidence in its original form to support the claim.

3.4 The council had procedures in place to ensure customers provided all the necessary certificates, documents, information and other evidence in its original form to support the claim. Staff had received training in the Verification Framework and interviews confirmed that they were aware of the evidence requirements, how to identify false documents and follow up discrepancies.

3.5 Original documents provided by customers in support of their claim were checked, photocopied and the copies stamped to confirm that the original had been authenticated.

3.6 We found the appropriate verification action had been taken on all of the new claims and changes of circumstances cases sampled.

3.7 The Department's *Security Manual* recommends as best practice the use of ultraviolet scanners to confirm the authenticity of documents. We found that staff in the Civic offices and at Local Contact Points used ultraviolet scanners, however the Welfare and Visiting Officers did not have portable ultraviolet scanners. When an original document was produced by a customer during a home visit it was brought into the Civic offices for authentication and then returned.

Compliance with data integrity

3.8 Bridgend County Borough Council met enabler 19.

3.9 Circular *F10/2004* requires local authorities to provide claim data that is then matched with other Departmental records by the Housing Benefits Matching Service. Data matching information from different sources can highlight inconsistencies in the information provided by customers and may indicate a possible fraudulent claim.

3.10 Local authorities are required to provide the data from the previous 12-month period on specified dates and Bridgend County Borough Council had complied with this requirement.

3.11 To ensure the accuracy of the data matched by the Housing Benefit Matching Service, it is important that customer's details are accurately recorded. We found that the National Insurance numbers of customers recorded by the council had an accuracy level of 99.87%. This exceeded the required minimum of 98%.

User focus

Customer service

4.1 Customer service is important. Local authorities should aim to:

- deliver modern, efficient and secure customer-focused public services, and empower individuals to influence them
- make sure that relationships with stakeholders support good customer service while reducing administrative costs and fraud and error.

Performance Standards Enablers

Partnership working

4.2 Bridgend County Borough Council met all 3 of the enablers (E44, E45 and E46).

4.3 The council's *Core Values* statement outlined its aim:

to deliver the highest quality services...through the maximisation of resources...and a combination of internal, external and partnership arrangements.

4.4 Service level agreements provide the opportunity for closer working to improve customer service and Bridgend County Borough Council had in place signed service level agreements for 2005/06 with Jobcentre Plus and The Pension Service. A memorandum of understanding with the Rent Officer Service Wales and a partnership agreement with the Department's Debt Management were in place and all were based on national models.

The council now attended regular meetings with all key stakeholder organisations.

4.5 Service level agreements should be regularly monitored to ensure agreed levels of performance are being met and where they are not, corrective action taken. We were told that during 2004/05 there had been difficulties in meeting with certain key stakeholders. However, the position had improved significantly and the council now attended

regular meetings with all key stakeholder organisations, either individually or jointly with other local authorities.

4.6 The council acknowledged that historically it had not collected sufficient management information to adequately monitor its own or stakeholder performance against service level agreements. We found that from August 2005 it had taken action to ensure that sufficient data was collected to review

individual service level agreements and allow managers to identify further action required.

4.7 Regular and effective contact arrangements were in place with a range of third party organisations and other departments within the council. These arrangements included regular meetings and formal service level or partnership agreements with 4 Housing Associations, Citizens Advice and the council's Revenues Systems Control team and Taxation section.

Customer Management System

4.8 The Customer Management System is one of the key elements of the Government's Welfare Modernisation Project. It uses new IT systems and builds on revised business processes to provide a front-end electronic information gathering process for working age customers of Jobcentre Plus. It is planned to implement the Customer Management System in all Jobcentre Plus offices by 2006.

4.9 The system also features the sharing of data and allows the collection of information on behalf of other agencies and local authorities. In appropriate cases, HB and CTB customer information will be gathered and verified by Jobcentre Plus staff. This information is forwarded to the relevant local authority to enable the assessment of HB and CTB entitlement with minimal additional evidence gathering.

4.10 Although the Customer Management System was planned to go live in Bridgend in May 2005, full implementation did not take place until 17 August 2005. Our interviews with managers at Jobcentre Plus and Bridgend County Borough Council confirmed that although some minor problems had been identified, both parties considered the implementation to have been successful.

4.11 Prior to implementation, Benefits service managers were briefed on the project and attended regular Jobcentre Plus meetings. Nominated Benefits staff attended technical briefings and workshops and this training was cascaded to all relevant colleagues. Effective local liaison arrangements had been established and the council had implemented monitoring of documentation received from Jobcentre Plus.

Resource management

5.1 Members, managers and staff should have a clear sense of direction, purpose and focus for their work. Members and senior officers should also have assurance that HB and CTB administration is effective and secure.

Strategic management

5.2 Benefits administration should be set within the broader context of a council's overall strategies and responsibilities. Members and senior officers are ultimately responsible for the management of resources and delivery of strategic aims and objectives. Therefore they need to obtain adequate information and assurance:

- on the delivery of plans and achievement of targets
- that expenditure represents value for money
- that benefits administration is effective and secure.

5.3 Bridgend County Borough Council met 4 of the 6 enablers.

Performance Standards Enablers

Monitoring performance

5.4 Bridgend County Borough Council did not meet either of the enablers (E53 and E54).

5.5 Although the council had not met the relevant performance enablers it had demonstrated a number of strengths and these included:

- providing quarterly and annual returns to the Department
- supplying regular, accurate and comprehensive data to the Housing Benefit Matching Service
- assessing performance against the Department's Performance Standards
- using Benefits IT systems reports to identify where Performance Indicators or performance measures were not being met.

5.6 However, we found that the council failed to accurately record some key processing dates on its Benefits IT system. Analysis of our sample cases identified input errors, including:

- 5 new claim cases with the wrong date of receipt
- 4 new claim cases with the wrong date of all information received
- 3 extended payment cases with an incorrect date of receipt

- one case where a change of circumstances had been incorrectly recorded as a new claim.

5.7 Reported performance for the processing of changes of circumstances for quarter one of 2005/06 did not reflect actual performance. We were told that staff had failed to follow the correct procedures for recording changes of circumstances notifications received electronically from the Department. By the time of this inspection, staff had been made aware of the correct procedures to follow when recording all types of changes of circumstances.

5.8 These types of input errors will affect the accuracy of quarterly and annual returns reported to the Department. **(High priority recommendation 2).**

5.9 Analysis of management information identified where targets were not being met, however, there was little evidence to show that detailed investigations had been undertaken to establish the reasons for the underachievement and that necessary corrective action had been taken.

The council should undertake a greater range of investigative activity and analysis to highlight problem areas requiring corrective action.

5.10 The council should undertake a greater range of investigative activity and analysis to highlight problem areas requiring corrective action. It should use the results of its findings to implement changes to existing processes and procedures to ensure that Standards are achieved. **(High priority recommendation 3).**

Providing for a skilled and competent workforce

5.11 Bridgend County Borough Council met both the enablers (E55 and E56).

5.12 In its statement of *Core Values* the council highlighted its commitment to the investment in and development of staff which were detailed in a range of corporate and service level policies and procedures. These included:

- staff recruitment, selection and appraisal
- corporate and service level induction scheme
- code of conduct, including conflict of interest guidance and a Benefits service register of interests
- training and education scheme
- work-life balance policies, such as home working
- equal opportunities and race equality scheme statements.

5.13 The Benefits service provided a structured training and development programme that included ongoing identification of training and development requirements for both its staff and others involved in the delivery of benefits administration. Delivery of this training and development programme included:

- appointing a dedicated Benefits Quality Assurance and Training Officer
- documenting a training plan for 2005/06 and undertaking quarterly reviews

- completing individual and service summary training records
- encouraging completion of relevant external professional training programmes and qualifications
- obtaining funding from the Department to support the training of management and processing staff.

Secure administration

5.14 Bridgend County Borough Council met both the enablers (E64 and E65).

5.15 The council operated an internal audit programme to examine and provide assurance on the operation and adequacy of key controls throughout the authority. The *Internal Audit Charter* set out the council's Internal Audit objectives, responsibilities and reporting arrangements.

The Benefits service was subject to focused audits that planned to cover all aspects of its operations.

5.16 Internal Audit used a risk-based approach to determine annual work plans that considered overall levels of expenditure and individual risk factors such as the level of control and assurance for payment authorisation. Under these arrangements the Benefits service was subject to focused audits that planned to cover all aspects of its operations.

5.17 The council's Audit Committee met bi-monthly and had responsibility for approving audit plans and monitoring the performance of Internal Audit. The Audit Committee received regular summary progress updates against audit plans and copies of full audit reports where overall levels of control were deemed to be inadequate. Such action had not been necessary for any recent Benefits service audits.

5.18 The council's external auditors attended all meetings of the Audit Committee and could request full copies of any audit reports. External audit had obtained copies of all Benefit service audit reports before undertaking their own assurance activity.

5.19 Service managers were required to complete action plans in response to all agreed recommendations and we saw evidence that the Benefits Manager had completed such plans.

5.20 On subsequent audits, Internal Audit check that previously agreed recommendations have been addressed. Where issues had not been resolved they would be highlighted in the final audit report and if appropriate, referred to the Audit Committee.

