

LONDON BOROUGH OF MERTON

INTERNAL AUDIT ANNUAL REPORT YEAR ENDING 31ST MARCH 2022

1. Head of Audit Assurance Opinion

1.1 As Head of Internal Audit for the London Borough of Merton, I am required to provide the Council with an opinion on the adequacy and effectiveness of the internal control environment: I base my opinion upon:

- All internal audit assignments undertaken during the year
- Any follow up action taken in respect of previous audit work
- Any significant recommendations not accepted by management and the consequent risks
- Matters arising from previous reports to the Standards and General Purposes Committee
- Any limitations, which may have been placed on the scope of the internal audit.

Opinion

I am satisfied that sufficient internal audit work has been undertaken to allow me to draw a reasonable conclusion as to the adequacy and effectiveness of the Council's control environment. In giving this opinion, it should be noted that assurance can never be absolute and, therefore, only reasonable assurance can be provided, subject to the limited assurance opinions detailed in this report.

1.2 Where weaknesses in controls have been identified, action plans are in place. It is important that departments ensure that audit actions are implemented in a timely manner to ensure effective controls are in place.

2 The Internal Audit Assurance Framework

2.1. A key responsibility of Internal Audit is to give the organisation assurances about the levels of internal control being exercised in the areas of risk and in particular, where there are transactions that are considered "material" to the Council.

2.2. In order to give such an assurance, a balanced programme of Internal Audit reviews is constructed each year. This Annual Internal Audit Plan contains elements of all the Council's activities selected using a "Risk Based" approach. There are many tools used to achieve a balanced plan including undertaking systems reviews, regularity audits (e.g., schools), contract and computer audit, fraud and misappropriation reviews and an annual review of major financial systems such as the main accounting system, payroll, Council Tax and Housing Benefits.

2.3 For each audit carried out, Internal Audit provides an opinion as to the quality of the control environment in the following processes:

- Risks have been identified, evaluated and managed
- Internal controls reduce risks to acceptable levels
- Action is being taken to promptly remedy significant failings or weaknesses
- The current levels of monitoring are sufficient

2.4 Each audit is given an opinion based on 4 levels of assurance depending on the conclusions reached and the evidence to support those conclusions. Members and management should note that the assurance level is an opinion of controls in operation at the time of the audit. The auditor will agree with management a number of recommendations which, when implemented, will result in a reduction of the exposure to risk. Each recommendation is given a priority ranking and an implementation date and these are monitored on a regular basis by the Internal Audit team. Priority 1 recommendations are defined as being those where major issues have been identified for the attention of senior management.

Levels of assurance	
Full Assurance	There is a sound system of control designed to achieve the system objectives and manage the risks to achieving those objectives. No weaknesses have been identified.
Substantial Assurance	Whilst there is a largely sound system of control, there are some minor weaknesses, which may put a limited number of the system objectives at risk.
Limited Assurance	There are significant weaknesses in key control areas, which put the system objectives at risk.
No Assurance	Control is weak, leaving the system open to material error or abuse.

PRIORITY OF RECOMMENDATIONS	
1	Major issues that we consider need to be brought to the attention of senior management.
2	Important issues which should be addressed by management in their areas of responsibility to avoid exposure to significant risk.
3	Minor issues where the risk is low. Action is advised to enhance control or improve operational efficiency.

2.5. In addition, each recommendation emanating from the audit review is given a priority rating of 1, 2 or 3 for implementation, with priority 1 being a high risk requiring immediate attention. All recommendations are followed up by Internal Audit to ensure that they have been implemented.

- 2.6. The audit plan for 2021/22 covered those area of high fraud risk, as identified through the Council's own assessments and through information from CIPFA, and other sources, where fraud risks are highlighted. Examples of these are procurement cards, business rates, and direct payments.
- 2.7 These audits reviewed the controls in place, although no fraud was identified in any of these reviews, a number of recommendations were made to improve the controls.

3 Planned coverage and output

- 3.1 The plan was compiled with reference to the Council's Strategic Risk register and following discussions with each departmental management teams (DMTs). This ensured that audit work was focused on the Council's key risks and targeted areas where senior managers required independent assurance over controls in their service areas.
- 3.2 The Council's risk profile is constantly changing. Therefore, Internal Audit and the internal audit plan need to be flexible to be able to respond to these changing and emerging risks. The overall number of reports will be subject to change over the course of the year as audits may be deferred or no longer required. However, additional reviews may be added if concerns are raised about a specific control area or existing reviews may have their budgets increased.
- 3.3 The Internal Audit function is conscious of the significant pressure on resources that the Council is facing and has continued to identify where we can support management through looking to identify potential efficiencies and making recommendations for possibly fewer but better controls wherever possible.

4. Internal Audit Assurances 2021/22

- 4.1. There were 43 audits undertaken during 2021/22 of these 34 have provided an assurance opinion.
- 4.2 There were 26 Substantial Assurances or above (76%) and 8 limited assurances (24%). A full list of the assurances can be found in Appendix A. Action Plans for improvements are in place for all audits.

Financial systems

- 4.3 There were five key financial systems reviewed this year, which all received a substantial assurance.

Table 1 Key Financial systems audit assurance for last 3 years

Financial System	Assurance 2019/20	Assurance 2020/21	Assurance 2021/22
Payroll (iTrent)	Substantial	Substantial	Substantial
Pension Administration	Substantial	Substantial	Substantial
Cash and Bank		Substantial	Substantial
Accounts Payable		Substantial	Substantial
Capital			Substantial
Treasury management/pension investment	Substantial		
Council Tax	Substantial		
Accounts Receivable	Substantial		
Fixed Assets	Substantial		

- 4.4 The key financial systems audits found that the controls in place were effective. Some recommendations have been made to further enhance controls, these covered; regular reconciliations to the General Ledger, removing leavers access and completion of an annual review of direct debits. All recommended actions have been accepted and implemented.
- 4.5 Duplicate payment testing has been carried out in 2021/22 covered 12 months from April 2021 to March 2022. A total value of £123,639 for 2 duplicate transactions were identified. £105,978 has now been credited and the remaining £17,661 duplicate payment is in the process of being actioned.
- 4.6 A review of adult social care debt was undertaken in 2021/22. Interrogation of e5 identified 3 debtors (with outstanding debts) flagged as being on a deferred payment scheme, two of which had been incorrectly identified and had outstanding debts with no recovery action. It was also identified that debts were outstanding for 2 years from the CCG. Improvements were recommended to ensure oversight on the deferred payment records and prompt invoicing to the CCG.

School Audits

- 4.7 School audits are designed to assess their corporate governance, compliance with the Council's Scheme for Financing Schools, and financial management arrangements. During 2021/22 the following schools were audited
- Gorrington Park Primary school
 - BeDifferent Federation- Lonesome, William Morris and Singlegate Primary Schools,
 - Merton Abbey Primary school
 - Rutlish High school
- 4.8 Common findings from these reviews related to.

- Approved budgets not fixed on the financial system
 - Official order not raised and authorised prior to expenditure
 - Monthly budget monitoring not evidenced
 - Non-Adherence to the Scheme for Financing Schools for contracts
- 4.9 All actions from the school reviews are sent to the Headteacher and Chair of Governors for approval and implementation. A newsletter is issued to all schools to highlight areas of control weaknesses identified on audit reviews during the year and areas of recommended good practice,

5. Key Areas for 2021/22

- 5.1 Internal Audit has continued to improve their level of engagement with all levels of management. This has been achieved by attending regular DMT's to discuss audit progress and meeting with key stakeholders prior to the start of the audit to agree the audit brief.
- 5.2 When the audit plan is set, discussions are held with all key people for input; this engagement has enabled the Internal Audit team to focus on the key areas of risk as well as work closely with management to formulate actions to address areas where improvement is required.
- 5.3 As set out in the above section we have identified areas of good practice and an effective control environment across the majority of the systems, processes and establishments reviewed. This includes the Council's key financial systems.
- 5.4 However there are a number of areas where further improvements are required to strengthen the control environment and we have summarised the key issues below.

Priority 1 actions

- 5.5 During 2021/22 Internal Audit made 259 recommended improvement actions, including 31 Priority 1 (P1s) actions. There were also 11 P1's carried over from previous years, giving a total of 42 P1's, of these 23 have been actioned. Management has responded to each of our recommendations stating the action they will take and when it will be implemented.
- 5.6 We currently have 19 Priority 1 actions outstanding, 6 P1's are for audits completed prior to 2021/22 and 13 P1's for reports issued since April 2021.

Table 2: Limited Assurance/Priority 1 audits 2021/22

Audit	Number of Priority 1 recommendations	Actions outstanding
Cyber Security (final issued 24/6/21)*	0	0
Care Management System (CM2000) (final issued 17/6/21)*	4	2
Disclosure Barring Service checks (final issued 27/5/21)*	2	0
Adoption, Fostering and Special Guardianship payments	2	0
Transport Fleet Management (Substantial)	1	1
Merton Abbey Primary School	3	0
Gorringe Primary School	1	0
BeDifferent Federation Schools (substantial)	1	0
Parking Enforcement	12	6
Children Placements Commissioning	5	4
Total P1's	31	13

*20/21 audits - final report issued in 2021/22

Table 3 Limited Assurance reports issued prior to 2021/22 with outstanding Priority 1 audit actions.

Audit	Final report date	Number of Priority 1 recommendations	No of P1's outstanding
Building Control	5/8/20	3	3
PCI compliance	20/12/19	3	3
Total		6	6

Key issues from 2020/21 (not yet implemented)**5.4 Building Control** (final report issued 5/8/20) 3 outstanding P1'S

Issues: The building control surveyor undertakes, site inspections, reviewing the applications for approval, updating the M3 system and issuing the completion certificate, and agreeing invoices. A review on the role of the building control surveyors should be undertaken to ensure a separation of duties. A full system reconciliation should be established and undertaken regularly to ensure that the requests for inspection fees have been recorded correctly on M3, submitted to finance for payment and payment subsequently received on E5.

As instructed in the Charges Regulations, the financial statements should be completed and signed by the Section 151 officer within 6 months of the end of the financial year.

- **Action:** The 2 actions for Building Control are currently in progress. The outstanding action for finance in relation to completion of the financial statements is also in progress. These actions are due to be implemented by October 2022.

PCI compliance (final report issued 20/12/19) 3 outstanding P1's

- 5.5 **Issues** An approve charter for the PCI DSS compliance programme should be put in place by management to include a communication structure that ensures executive / senior managements are accountable for and aware of any compliance impacting risks on an ongoing basis. This should also include sets of metrics that summarises the performance of implemented security controls and compliance programme that can be reported to Senior Management monthly. Quarterly PCI scanning should be conducted by an Approved Scanning Vendor (ASV) to ensure that internal and external vulnerabilities are timely identified, and remedial actions are timely taken

Action: These actions were put on hold due to a new cash receipting system. The actions will now be reviewed. These actions are due to be implemented by September 2022.

Key Issues 2021/22

- 5.6 **Cyber Security – (All Actions completed)**

Issues: Low completion of information security training. 'admin' accounts (30) enabled not logged in for over 90 days. seven leaver accounts enabled; two accounts logged in after their leaving dates. Server Message Block (SMB) was enabled, which is noted as a vulnerable service. Testing not recorded.

Action: The mandatory completion of the information security training is being addressed by the Corporate Management Team. A user access review has been performed, as part of a wider cleansing programme of works. We initially blocked accounts not logged in for 45 days with accounts that are no longer required being disabled or locked. SMB is now blocked at the firewall rule level. A fully recorded risk assessment has been completed on any testing done over functionality or DR testing carried out.

- 6.7 **DBS Final- (All actions completed)** (report 28/5/21). This review covered the arrangement between RBK and Merton on the Disclosure Barring Service checks.

Issues: The SLA (2016) required a review and update to reflects the current requirement. Sample testing found evidence of new employees (requiring a DBS check), commencing employment prior to the DBS clearance without a risk assessment being completed. Significant delays in DBS renewals checks with a lack management oversight on expired DBS renewals.

Action: Officers have been reminded of the need to ensure that either the checklist is signed off by the Manager or they are in receipt of an e-mail from the Manager demonstrating that the risk assessment has been completed. Kingston now report quarterly on the number of DBS checks carried out by the team. Kingston now review customer satisfaction levels.. Kingston report on the time taken to get DBS checks back quarterly.

4.26 **Care Management System (CM2000)** 16/6/21 - (2 outstanding actions)

Issues: Error identified in the contract documentation that requires updating. Contract not signed and sealed. Not all providers are using the CRM system, which has been set up to record and monitor care provided.

Actions: Will be completed as part of work to ensure contracts are signed and sealed. C&H DMT have agreed the methodology for identifying which providers CM should be rolled out to and a project plan is in place

4.27 **Special Guardianship/Adoption and Fostering Payments** (Final report November 2021) (**All actions complete**)

Issues: Council policy and procedural guidance requires review. Annual reviews of means-tested allowances not carried out in a timely manner. Overpayments not calculated or reclaimed. Referrals forms not completed to authorise the changes to Adoption, Special Guardianship Order or Child Arrangement Orders. A formal budget-monitoring process has not been established.

Action: The policies and procedures have been reviewed and updated to reflect current practice and payments. A master spreadsheet has been created to monitor and review all payments. A clear agreed process of means testing to include requests for updated information and option to freeze payments if delayed. The backlog now cleared and new annual review cycle established. Overspend from last financial year recouped. A process to recoup any overpayments on a 2-weekly basis in line with payment runs established. Budget monitoring arrangements put in place.

4.28 **Transport Fleet Management (Substantial assurance – 1 P1 outstanding)**

Issue: LBM does not currently have a formal Fleet Management Strategy. A formal Fleet Management Strategy should be developed to identify LBM's fleet requirements both currently and in the future. Once a formal strategy has been developed, management should monitor performance in delivering the actions contained within the strategy, and against agreed performance management standards.

Action: This is a key work stream in 2022/23. The new department restructure was undertaken in the fourth quarter of 2021/22 following which the service has a dedicated full-time manager overseeing the creation and formal approval of a new Fleet Management Strategy. This is due to be implemented in July 2022.

4.29 Merton Abbey Primary School (final report issued 26/11/21) **(All actions complete)**

Issue: Deficit budget for 2021/22 approved by Governors on the 06/06/2021 and submitted to the Local Authority. At the time of audit (October 2021), the LA had not approved the deficit budget. Budget monitoring was weak and commitment accounting not fully in place.

Action: Deficit approval letters for 2021/22 were issued to all deficit schools towards the end of March 22. The Head Teacher and Finance Officer have regular discussions on budget management and will ensure that all signed records are kept as evidence. The school closed their yearend accounts with a surplus of £23,477.73 which included additional LBM funding of £30,000 which they received in March 22. Without this, the school would have closed in a small deficit. The schools proposed 2022-23 budget is showing a deficit of just under £100k

4.30 Gorringe Park Primary School (final report February 2022) **(All actions complete)**

Issues: Approved budget not fixed on SIMS FMS. Lack of evidence of monthly budget monitoring. Supporting evidence of financial reports to be made available to Governors, included extended school, and closing journals. Official orders not always raised and authorised prior to purchase. Adherence to the Scheme for Financing Schools (Annex E) not demonstrated and signed contracts not in place.

Action: Budget approved now fixed on FMS. Regular budget monitoring meetings and financial information provided to governors. Review all on-going contracts to ensure value for money is achieved.

4.31 BeDifferent Federation Schools **(All actions complete)**

Issue: The approved 2021/22 budget at each school had not been entered and fixed onto the schools financial Management System.

Action Approved budgets now fixed on financial system.

4.32 Parking Enforcement (final report 8/2/22) 6 audit actions outstanding

Issues Where parking enforcement services are provided there is no one overall agreement in place and no overall management oversight. The Council would benefit from a more joined-up approach to providing commissioned services. Charges made for enforcement services provided do not reflect the actual cost to the Council, for example, the invoices only cover overtime paid, tow truck hire, traffic charges and vehicle hire, but have missed other costs and do not include overheads as well as failing to re-charge VAT. A full reconciliation should be undertaken of all costs incurred and a review of additional overheads included. The arrangements for claiming overtime are currently inadequate as

there is insufficient separation of duties and the rates paid are inconsistent with agreed rates.

Actions: Meetings has been held on the services to be provided and costs and a draft contract set up. We will ensure full reconciliations are carried out and clear management oversight. New Financial Operational procedures have been established, which include the process of capturing costs. Contract documentation now stored in a shared folder. Tow truck contract to be extended for 1 year, procurement exercise to commence in summer 2022. Consultation has started on the overtime rates and a review of the overtime process undertaken to ensure an appropriate audit trail. Silver control arrangements are in discussion and will feed into the updated operational plan.

4.33 Children Placements Commissioning (4 audit actions outstanding)

Issues: A signed and agreed copy of the Service Level Agreement (SLA), including the service specification with the London Commissioning Alliance (LCA) was not held by the department. No contracts in place with providers that have been commissioned and procured outside of the LCA (SLA). Procurement approved the use of the Light Touch Regime to set up a pseudo-framework agreement for the delivery of semi-independent accommodation and key-work support, this framework is still in the consultation stage. Audit testing and confirmation from the Service Manager concluded that the procurement of providers of Supporting Housing and Lodging (Semi-Independent Accommodation) have not been established. Individual Placement Agreement to agree the individual child's terms and cost of the contract have not been completed and agreed with the providers on placements, since December 2020.

Actions: A new service level agreement to be set up and signed by the new Assistant Director The service manager working in partnership with Merton Legal Team will produce contracts for off framework placements (implementation due by end of July). We are currently reviewing the staffing and resources within the service and are seeking to allocate work to a member of staff to clear the backlog and issue Individual Placement Agreement (due by September 2022).

6. Review of the Effectiveness of the System of Internal Audit

- 6.1 A requirement laid down in the Accounts and Audit (England) Regulations 2015 states that 'the relevant body shall, at least once a year, conduct a review of the effectiveness of its internal audit'. An annual self-assessment against CIPFA's Code of Practice for Internal Audit in Local Government has to be carried out each year and an external assessment every 5 years.
- 6.2 A self-assessment has been undertaken against the Public Sector internal audit standard (PSIAS). This demonstrated substantial compliance with the standards. An external Assessment against the PSIAS was carried out in May 2018 and provided substantial assurance. Where actions have been identified these will be reviewed and included in the Quality Action Implementation Plan and progress reviewed.

6.3 The key focus of the review of the effectiveness of internal audit is the delivery of the service to the required standard in order to produce a reliable assurance on internal controls and the management of risks in the authority. In coming to a view on the effectiveness of the system of internal audit, the following factors are all indicators that should be taken into accounts.

- Performance of the internal audit provider (in-house and/or contractors) in terms of both quality and cost.
- Views of external audit & reliance placed on work by internal audit.
- Role and effectiveness of the Standards and General Purposes Committee.
- The extent to which internal audit adds value to the organisation and helps delivery of objectives.

6.4 During 2021/22, the internal audit service has achieved the following: -

- Delivery of 100% of the audit plan
- 100% client satisfaction for audit work

7 Fraud Investigations

7.1 The Council's Anti-Fraud and Anti-Corruption strategy sets out the Council's approach to detecting, preventing and investigating fraud and corruption. This strategy is supported by the Council's whistleblowing policy, which was reviewed and updated in 2020 and by the Council's code of conduct. The Internal Audit section has a key role in implementing this strategy and to ensure that the internal controls in place are robust to prevent fraud occurring or to tighten controls where fraud has occurred.

7.2 The Southwest London Fraud Partnership (SWLFP) was established on the 1st April 2015 as a 5-borough shared fraud investigation service between LB Merton, RB Kingston, LB Sutton, LB Richmond and led by LB Wandsworth.

Update from the SWLFP

7.3 **Evictions:** The large backlog of evictions that arose during the pandemic are slowly being cleared and evictions are taking place although at a slower rate due to capacity.

7.4 **Prosecution/Court Action:** There is a large backlog of cases in both the Criminal and Civil Court systems, and we are in contact with Housing and SLLP in order to monitor cases to ensure they are still being progressed. Cases are being issued to the Courts although there is a smaller capacity for hearings, so it is taking longer to get to the Hearing stage.

7.5 **Business Grant Data** – NFI requested data for 11 grant schemes, and this was uploaded at the end of January 2022. NFI has recently advised that the first phase of matching has been completed and they are they are in the process of

further matching against the NAFN fraud watchlist and the first phase grants paid.

7.6 During 2021/22, the SWLFP has undertaken counter fraud activities in the following areas:

- National Fraud Initiative (NFI)
- Blue badge/parking permits
- Council tax reduction/discount
- Employee fraud
- Housing tenancy fraud/abuse

Investigation caseloads

7.7 In total 107 cases have been opened in 2021/22 as a result of the referrals received and concerns highlighted through proactive fraud drives and NFI matches during the year. A breakdown of fraud referrals accepted for investigation is shown in the table below:

Table 4 Investigation Caseloads

2021/22	Sanction target	Open cases b/fwd	New Cases in Year	Total Cases	Closed No Sanction	Closed with Sanction	Open Cases c/fwd
Tenancy Fraud	9	27	13	40	12	5	23
Right to Buy	5	0	5	5	5	0	0
Hsg App rejects*	20	0	66	66	7	59	0
Permit fraud	0	1	2	3	0	2	1
Employee	0	4	6	10	2	4	4
CTR/SPD	0	0	12	12	3	6	2
Other	0	8	3	11	4	2	5
Total	34	40	107	147	33	78	35

7.8 **Tenancy Fraud**-Four properties were recovered in 2021/22. This allows for those on the Councils waiting list to be provided with the opportunity for a housing tenancy. Work is ongoing, including two cases with legal for consideration of legal action.

7.9 **Housing Application rejects**- The NFI data match identifies matches of residents on the housing waiting list, that appear on other lists or living in another borough. It has been identified that the data held by Merton includes old data and

a data cleanse is required. There were 66 matches for Merton, that have been identified from NFI and removed from the waiting list. A meeting was held in February 2022 with the Housing Applications Manager to discuss undertaking a pro-active exercise on the Waiting List.

Corporate Fraud (internal)

7.10 There are 10 corporate fraud cases involving employees, 4 cases c/f and 6 new cases in 2021/22. Progress on these cases are: -

- 1 Prosecution in progress (from previous years)
- 1 Case – recovery of funds- in progress (from previous year)
- 1 resignation (from previous year)
- 2 disciplinary – dismissed (1 case from previous year)
- 1 contract terminated
- 2 no further action (internal controls improvements)
- 2 investigations in progress

7.11 The frauds related to misuse of position, misuse of council funds, unauthorised absence, false references. Where frauds are identified, fraud information is shared across the partnership and internal controls weaknesses reviewed.

National Fraud Initiative (NFI)

7.12 The NFI matches are: - Creditors, Market Traders, Personal Alcohol Licences, Parking, Payroll, Pensions, Personal Budgets, Residential Care, Council Tax & Electoral Registration. This data is matched between councils and within Merton. Progress on these matches are shown below: -

Table 5 National Fraud Initiative (NFI)

NFI	Total Referrals	Processed (closed)	In Progress	Fraud / Error	To Review
NFI 2020/21 – Main NFI	6429	3633	503	332/90	2293
Re-Check - Ctax to ER – 2020	1984	0	0	0/0	1984
Re-Check - Ctax to ER – 2021	2072	0	0	0/0	2072
Re-Check - Ctax to ER – 2022	2234	0	0	0/0	2234
	12719	3633	503	327/90	8583

8. LOCAL GOVERNMENT TRANSPARENCY CODE

- 8.1 Under the code the Council is required to publish the following data regarding its Fraud Investigation activity. Listed below are 2021/22 figures (with 2020/21 comparative figures shown within brackets).

Accredited number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers		
	21/22	(20/21)
Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014	5	3
The Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013	6	0
Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud		
	Absolute	FTE
Fraud Investigation - SWLFP #	15 (15)	15 (15)
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists		
PINS trained Fraud Specialist	7 (6)	7 (6)
CIPFA Certificate in Investigative Practices	1 (2)	1 (2)
CIPFA Accredited Counter Fraud Specialist	4 (4)	4 (4)
Total amount spent by the authority on investigation and fraud prevention		
	21/22	(20/21)
Fraud Partnership	£125.9k	£123.2k
Total number of fraud cases investigated.		
SPD/Council tax reduction/ Housing/Tenancy related Investigations	9 83	0 21
Right to Buy	5	3
Permit Fraud Investigation	2	3
Other Investigations	<u>12</u>	<u>26</u>
TOTAL	111	53

- 8.2 To ensure that sufficient knowledge and capability for fraud investigation was maintained Merton entered into a partnership with four neighbouring boroughs, the SWLFP. For 2021/22, the number of Fraud investigation officers and officers with specialist fraud qualifications relates to the pool of officers within the SWLFP team that can be called upon, Merton's funding contribution equates to 2 FTE investigators.

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