

Agenda Item No: 5

Report to: Audit Committee

Date: 2 December 2014

Report Title: External Auditor's Annual Audit Letter, and Audit Committee Update

Report Authors: Paul Naylor, Deputy Chief Executive (covering report only), and Andy Mack/Emily Hill, Grant Thornton (attached reports)

Summary: Attached to this covering report are two reports from Grant Thornton (external auditors). The Annual Audit Letter looks back on the past year's external audit work. The Update reports on work in progress or work due to be completed as part of this year's audit. Emily Hill, engagement lead and Lisa Robertson, external audit manager, will be present from Grant Thornton to introduce and take questions on the reports.

Key Decision: No

Recommendation: **The Audit Committee is recommended to note the two external audit reports.**

Policy Overview: External audit is a statutory requirement and fulfils an important role in the council's overall governance framework

Financial

Implications: There are no significant implications arising from the two reports

Risk

Assessment: No

Equalities

Impacts: None

Other material

Implications: None

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Report title: External Auditor's Annual Audit Letter, and Audit Committee Update

Introduction

1. This covering report introduces and comments on the two attached reports from Grant Thornton (external auditors). Lisa Robertson, external audit manager, will be present to introduce and take questions on the reports.

The Annual Audit Letter

2. This year's annual letter is short, containing key messages to the council.
3. It reiterates the positive comments made by the external auditors at the last meeting when unqualified opinions on the council's financial statements and the arrangements for 'value for money' opinion were reported. A report setting out the results of audit certification work of the business rates and council tax benefit claims is outstanding. Audit work of these substantial claims has been completed, however.
4. Audit fees are slightly above the original fee level for reasons explained in the report. However, separately and repeating the rebate made last year the Audit Commission made rebates to all councils this year to pass on further savings made in Audit Commission retained costs since outsourcing work two years ago. The rebate received by the council for this year was £6,810 and follows on from an earlier rebate of £9,068.

The Audit Committee Update

5. Planned external audit work recommences next year in preparation for the audit of the financial statements that will be completed at the end of the current financial year. Preparatory reports are due to be submitted to the committee next March by the auditors and the Head of Finance. The audit cycle of this year's statements will conclude with the submission of the financial statements together with the audit opinion to this committee next September.
6. The Update also includes references to several national issues and reports and against some of these the auditors pose some prompts as guidance for the committee (presented as 'challenge questions'). Below is a short explanation of the council's position against the various issues for which a challenge question is posed.
 - a) *Code of Practice on Local Authority Accounting 2015/2016*

The Head of Finance has reviewed the proposed amendments, which are of a technical nature with the most significant issue relating to changes to the principles of determining and accounting for asset valuations. A full report detailing the implications of the proposed 2015/2016 Code of Practice is due to be reported to the committee next March.
 - b) *Local authority reserves and balances – CIPFA's updated guidance*

CIPFA (the principal accounting body that provides statutory advice and guidance on accounting and financial management to local government chief

finance officers) has reviewed its guidance on local authority reserves and balances. The previous guidance was issued in 2008. The 2014 guidance covers the relevant legal background and importantly emphasises that local authorities should establish reserves including the level of those reserves based on the advice of their chief finance officers. Authorities should make their own judgements on such matters taking into account all the relevant local circumstances. Such circumstances vary. The advice goes on to say that a well-managed authority, for example, with a prudent approach to budgeting, should be able to operate with a level of general reserves appropriate for the risks (both internal and external) to which it is exposed.. CIPFA does not consider it necessary or appropriate to quantify a minimum level of reserves; this is for CFOs and councils to consider. The government retains a power to impose a minimum, but is only intended to be used in circumstances where it is apparent to government that a council is not acting prudently and not following advice.

Reserves levels and the reasons for holding reserves are reviewed at least once a year. Further the CFO is formally required to advise members on the adequacy of reserves as part of the annual budget report. The CFO's advice is extensive and is made taking into account CIPFA's advice.

c) *New regulations concerning conducting council meetings and facilitating public and media access to meetings*

In August the government issued new regulations (The Openness of Local Government Bodies Regulations 2014) establishing a new public right permitting the filming and recording of council meetings. Accordingly the council has approved amendments to its constitution, and new policy and procedural guidance.

d) *Audit Commission briefing paper: 'Managing council property assets'*

The council has for some years had a strong and strategic focus on its property assets. Under the former government's 'Beacon Council' programme the council was awarded beacon status for its asset management arrangements. In more recent years the emphasis has heightened to ensure that best value is obtained from property holdings and new investments, including an appropriate use of 'whole life costing' to assess the merits of holding assets. Property management is covered by a cabinet portfolio, with strategic acquisitions covered by a member and officer panel, as well as being the subject of periodic reports to cabinet.

e) *The National Fraud Initiative*

All councils are obliged to participate with and respond to the National Fraud Initiative currently managed by the Audit Commission. This council has a good track record of participation and has responded well to data matching instructions and has always followed up output reports that highlighted mismatches and therefore the possibility of fraudulent activity. Our local response to the NFI is handled by the internal audit service in conjunction with

the council's fraud investigation team. A summary of activity is usually included in the annual fraud report to this committee.

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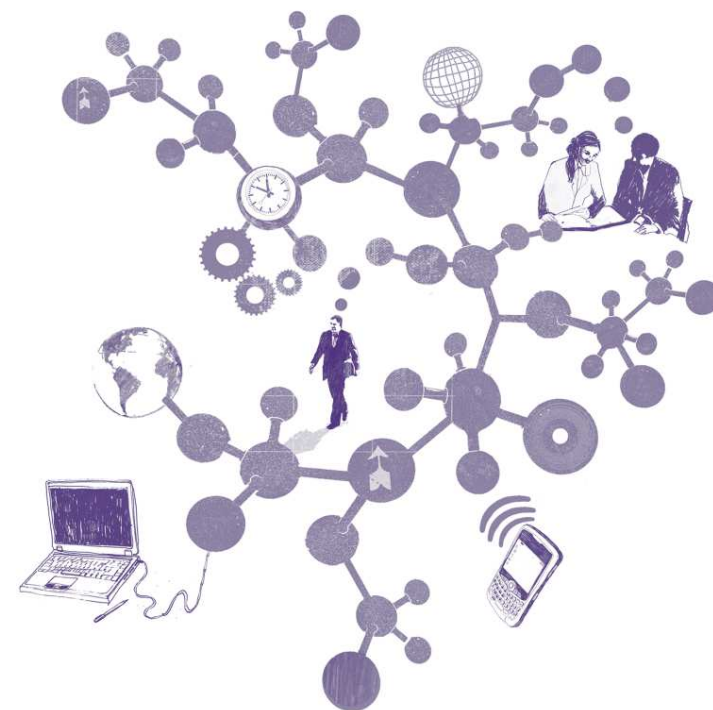
The Annual Audit Letter for Ashford Borough Council

Year ended 31 March 2014

October 2014

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Contents

Section	Page
1. Key messages	3
Appendices	
A Summary of reports and audit fees	5

Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Ashford Borough Council ('the Council') for the year ended 31 March 2014.

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued in March 2014 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

Financial statements audit (including audit opinion)	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 25 September 2014 to the Audit Committee. The key messages reported were:</p> <ul style="list-style-type: none">• the accounts were prepared on time and to a good standard, including significant de-cluttering of the statements in 2013/14;• staff responded quickly and efficiently to all audit queries;• Our review of Stanhope Private Finance Initiative (PFI) has led to a number of changes across the statements, although the net effect on the general fund and HRA is zero; and• other adjustments made to the draft statements were mainly in relation to making further improvements in presentation and disclosure. <p>We issued an unqualified opinion on the Council's 2013/14 financial statements 26 September 2014, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council.</p>
Value for Money (VfM) conclusion	<p>We issued an unqualified VfM conclusion for 2013/14 on 26 September 2014.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2014.</p>

Key messages

Whole of Government Accounts	The specified figures in the Council's financial statements fell below the audit threshold specified by the National Audit Office (NAO), therefore a detailed review of the Whole of Government Accounts (WGA) consolidation pack was not required. We submitted the short form assurance statement on the Council's WGA in September 2014.
Certification of grant claims and returns	We have certified one grant claim, Pooling of Capital Receipts, without amendment. Our work on the Housing Benefit Claim is in progress and will be completed by the end November, in accordance with the certification deadline. The results of this work will be reported separately to this committee in our Annual Report on Grant Claim Certification.

Appendix A: Reports issued and fees

We confirm below the fee charged for the audit and confirm there were no fees for the provision of non audit services.

Fees

	Per Audit plan £	Actual fees £
Audit Fee	79,515	81,915*
Grant certification fee	12,600	11,125** (expected)
Total fees	92,115	93,040

Certification work is on-going. The final fee will be reported to the Audit Committee later in the year in our annual certification report.

*There is additional fee of £900 in respect of work on material business rates balances. This additional work was necessary as auditors are no longer required to carry out work to certify NDR3 claims. The additional fee is 50% of the average fee previously charged for NDR3 certifications for District Councils and is subject to agreement by the Audit Commission.

Additional fees of £1,500 are included to reflect the extra time taken in reviewing and agreeing the PFI adjustments.

**The £1,475 reduction in grant certification scale fee relates to the removal of the external audit requirement for Council Tax Benefits and the NNDR3 return.

Fees for other services

Service	Fees £
None	Nil

Reports issued

Report	Date issued
Audit Plan	March 2014
Audit Findings Report	September 2014
Certification report	Due Dec 2014
Annual Audit Letter	October 2014



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Ashford Borough Council Audit Committee Update

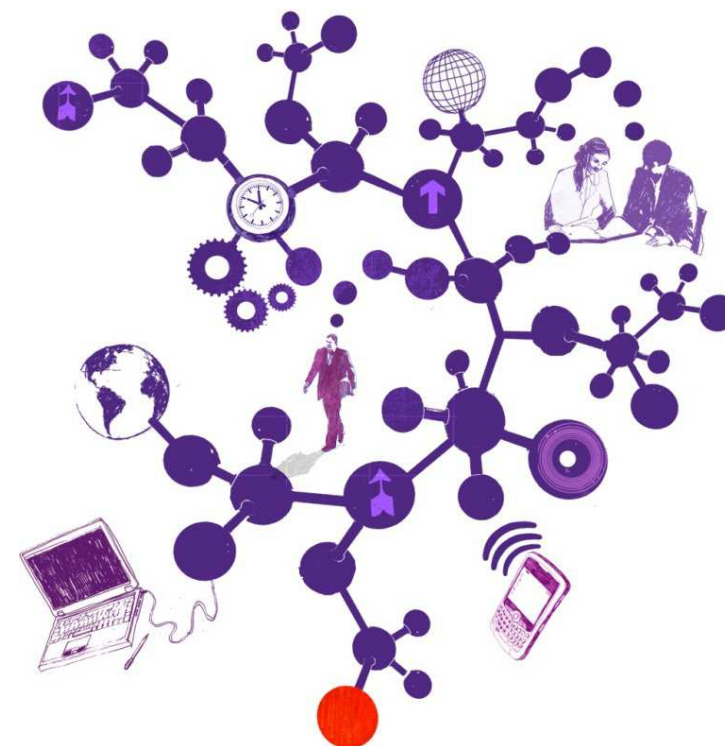
Year ended 31 March 2015

November 2014

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect your business or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Contents

Section	Page
Introduction	4
2014/15 audit progress at November 2015	5
Emerging issues and developments	
Accounting and audit issues	7
Grant Thornton	8
Local government guidance	13

Introduction

This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors. The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you; and
- a number of challenge questions in respect of these emerging issues which the Committee may wish to consider.

Members of the Audit Committee can find further useful material on our website www.grant-thornton.co.uk, where we have a section dedicated to our work in the public sector (<http://www.grant-thornton.co.uk/en/Services/Public-Sector/>). Here you can download copies of our publications including:

- Working in tandem, local government governance review 2014, our third annual review, assessing local authority governance, highlighting areas for improvement and posing questions to help assess the strength of current arrangements
- 2016 tipping point? Challenging the current, summary findings from our third year of financial health checks of English local authorities
- Local Government Pension Schemes Governance Review, a review of current practice, best case examples and useful questions to assess governance strengths
- Responding to the challenge – Alternative Delivery Models in Local Government

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Audit Manager.

Progress at November 2014

Work	Planned date	Complete?	Comments
<p>2014-15 Accounts Audit Plan We are required to issue a detailed accounts audit plan to the Council setting out our proposed approach in order to give an opinion on the Council's 2014-15 financial statements.</p>	<p>March 2015</p>	<p>Not yet due</p>	<p>The 2014/15 audit fee letter was issued to the Council in April 2014. The Audit Commission has independently set the scale fee for all bodies. The Council's scale fee for 2014/15 is £81,915 (subject to agreement from the Audit Commission of £1,500 increase for reviewing and agreeing the PFI adjustments) This compares to a fee of £79,515 in 2013/14. In addition to the PFI adjustment, the £900 increase in the main audit scale fee has been made to recognise the additional work required to gain assurance over non domestic rates, which in previous years was covered by the audit of the NNDR return</p> <p>We will provide details of our planned audit work in the 2014-15 audit plan due to be issued in March 2015.</p>
<p>Interim accounts audit Our interim fieldwork visit includes:</p> <ul style="list-style-type: none"> • updating our review of the Council's control environment • updating our understanding of financial systems • review of Internal Audit reports on core financial systems • early work on emerging accounting issues • early substantive testing. 	<p>November 2014 - March 2015</p>	<p>Not yet due</p>	<p>We will provide initial feedback on our interim audit within our audit plan due to be issued in March 2015.</p>
<p>2013-14 final accounts audit Including:</p>	<p>July 2015 – August 2015</p>	<p>Not yet due</p>	<p>The findings will be provided in our Annual Findings Report, presented to Committee in</p>

Progress at November 2014

Work	Planned date	Complete?	Comments
<p>Value for Money (VfM) conclusion The scope of our work to inform the 2014/15 VfM conclusion is based on the reporting criteria specified by the Audit Commission: The Council has proper arrangements in place for:</p> <ul style="list-style-type: none"> • securing financial resilience – with work focusing on arrangements relating to financial governance, strategic financial planning and financial control. • challenging how it secures economy, efficiency and effectiveness in its use of resources. 	Ongoing review November 2014- September 2015	Not yet due	We will provide details of our planned audit work in the 2014-15 audit plan due to be issued in March 2015. The findings will be provided in our Annual Findings Report, presented to Committee in September 2015.
<p>Grant Certification Our grant certification work for 2013/14 is complete.</p> <p>We will be required to certify the following grants for the Council in 2014/15:</p> <ul style="list-style-type: none"> • Housing and council tax benefit • Pooling of housing capital receipts 	June 2015 – November 2015	Not yet due	The certification work for 2013/14 is reported separately in the annual report on grants certification. All initial testing on the housing benefit grant claim for 2014/15 will be completed before the end of September and used to support our audit opinion on the financial statements.
<p>Other activity undertaken Since our last update:</p> <ul style="list-style-type: none"> • Audit Committee Chair has attended Audit Committee networking event hosted by Grant Thornton. • We sponsored the Kent Audit Conference attended by Mid Kent Audit Partnership which included a presentation on 'effective audit and assurance when working with the private sector' 	-	-	We would always be happy to discuss any other ways in which Grant Thornton can support the Council.

Code changes – have your say

Accounting and audit issues

Code of Practice on Local Authority Accounting 2015/16

At the end of July, CIPFA/LASAAC released the [2015/16 Code of Practice on Local Authority Accounting in the United Kingdom](#) (the Code) Exposure Draft (ED) and Invitation to Comment (ITC) for public consultation. The changes proposed in the ITC include:

- IFRS 13 fair value measurement: the proposed approach would result in remeasurement of property, plant and equipment assets that do not provide service potential for the authority. IFRS 13 also applies to assets and liabilities covered by those IFRS standards that currently permit or require measurement at fair value (with some exceptions) and will have an impact on the reporting of, for example, financial instruments and investment properties.
- Other amendments to IFRSs: including the accounting treatment of pensions' contributions
- IFRIC 21 Levies (ie levies imposed by governments)
- changes to UK GAAP particularly relating to Heritage Assets
- other minor and drafting amendments.

CIPFA/LASAAC also launched a second stage consultation on [simplifying and streamlining the presentation of local authority financial statements](#).

Challenge question

- Has your Head of Finance reviewed the proposed amendments and assessed the potential impact?

Local Authority Reserves and Balances

[LAAP bulletin 99](#) Local Authority Reserves and Balances – provides guidance on the establishment and maintenance of local authority reserves and balances.

Challenge question

- Has your Head of Finance reviewed the guidance and assessed the potential impact for your authority?

2020 Vision

Grant Thornton

Our national report '2020 Vision' is available at: <http://www.grant-thornton.co.uk/en/Publications/2014/2020-Vision-Exploring-finance-and-policy-futures-for-English-local-government-as-a-starting-point-for-discussion/>

In a time of unprecedented challenge for English local government, how can the sector develop towards 2020 if it is to have a sustainable future? Our latest report provides a thorough analysis of the current political and economic context, explores a range of potential policies and outcomes, and suggests several scenarios to facilitate an open debate on the future for the sector.

Produced in collaboration with the University of Birmingham's Institute for Local Government Studies (INLOGOV), our report suggests that fundamental changes to local government are both operationally necessary and constitutionally inevitable, for the sector to remain relevant by 2020. The report offers a thorough analysis of the current political and economic context and explores a range of potential future policies and outcomes that English local government will need to adopt and strive towards as they seek to adapt and overcome these challenges.

Placed in the context of enhanced devolution, following the Scottish independence referendum, 2020 Vision maintains a wary eye fixed on the 2015/16 Spending Round and looks ahead to the life time of the next government. It highlights that the economic and financial situation remains increasingly untenable, with an expanding North/South divide arising from the pattern of funding reductions and economic growth.

English local authorities continue to face unprecedented challenges, relating to the pressures of austerity and central government funding reductions, and demographic and technological change. Our report highlights the vital role of a successful local government sector and encourages it to think hard about how it will cope in the future.

Informed by the views of a broad range of local authority leaders, chief executives and other sector stakeholders, the report offers a set of six forward-looking scenarios* in which councils could be operating within by 2020. Though not mutually exclusive, we suggest that key stakeholders need to take urgent action to avoid a potential slow and painful demise for some councils by 2020.

Hard copies of our report are available from your Engagement Lead or Audit Manager.

Where Growth Happens

Grant Thornton

Our national report 'Where Growth Happens' is available at: <http://www.grant-thornton.co.uk/en/Publications/2014/Where-growth-happens-The-high-growth-index-of-places/>

As the UK emerges from recession, increasing attention is being given, both nationally and locally, as to how to accelerate economic sector growth. Our report presents the findings of research undertaken by our Place Analytics team on the dynamics of local growth. It will give FDs and CEOs of local authorities and LEPs:

- an insight into the geographic areas of high growth and dynamic growth (ie the quality of growth)
- an understanding of the characteristics of both growing and dynamic places to help frame policy and sustain future growth
- an understanding of growth corridors and their implications, not only for UK policy makers, but also for those locally sitting within and outside the corridors
- an insight into the views of different leaders charged with making growth happen in their locality.

The report provides a ranking of English cities according to their economic growth over an eight year period (2004 – 2012). Outside of London – which maintains eight of the top 10 best performing districts overall – it places Manchester, Birmingham and Brighton and Hove in the top three, as measured by economic, demographic and place (dwelling stock and commercial floor space) growth.

The analysis also assess the quality of local growth - or 'dynamism' - to identify areas with a vibrant and dynamic economy capable of supporting future expansion, based on five key drivers. London again tops the ranking, with nine out of the top 10 dynamic growth areas. Outside the capital, Cambridge, Reading and Manchester top the list of future sustainable growth.

Based on this analysis of past progress and future prospects, our report reveals a number of 'growth corridors' – functional and large scale local economic areas in England – which are playing a significant role in the country's overall growth levels. Though predominantly stemming from London, the intra-city growth corridors include a number of other large cities at their core, creating a network of key strategic linkages between high growth and dynamic areas.

Hard copies of our report are available from your Engagement Lead or Audit Manager.

New routes to housing development

Grant Thornton

We have issued the first in a series of good practice papers on topical issues for local government.

This paper considers good practice in councils' approaches to delivering affordable housing. Until recently, local authorities have acted as an enabler of new affordable housing; increasingly they are now undertaking a direct delivery role. Delivery routes vary and must be structured with the council's objectives and capacity in mind as there is no 'one size fits all' approach. The paper considers the benefits and challenges of council owned housing companies, including:

- Setting and delivering objectives
- Identifying optimal funding routes
- Assessing viability and working with others

The paper stresses the importance of a properly developed business case and business plan to support the setting up of a housing company.

Copies of our good practice paper are available from your engagement lead or audit manager.

Anti - fraud and corruption update

Grant Thornton

Key current issues include:

Single Fraud Investigation Service (SFIS) - The SFIS will bring together all investigative capacity in relation to benefits and tax credits under the control of the Department of Work and Pensions. However a number of local authorities have expressed concern that such a transfer will cause them to lose the capacity to readily investigate other issues such as employee fraud and corruption allegations.

Corruption risk - In 2013 Transparency International (TI), the world's leading non-governmental anti-corruption organisation, published a report on corruption in UK Local Government. It identified twelve key risk areas covering public procurement, control over outsourced services, personnel transferring between local authorities and companies bidding to provide services, planning issues, collusion in housing fraud and manipulation of electoral registration. TI expressed concern that audit committees were unable to fulfil the function of reducing risks in many authorities.

Non-benefits fraud - There are striking differences between the identification of benefit and non-benefit fraud within local government. The Audit Commission has reported that 79 district councils did not detect a single non-benefit fraud whereas only 9 councils among all London boroughs, metropolitan districts and unitary authorities reported non-benefit frauds. Procurement fraud in particular is consistently estimated as accounting for the largest losses to fraud within local government. In its most recent Protecting the Public Purse publication the Audit Commission estimated annual losses at £876 million, representing 1% of total procurement spend.

Our Forensic Investigation Services provide a range of services to local authorities including fraud prevention and detection. If you are interested in a further discussion on these areas please contact your audit manager.

Right to report

Local government guidance

The Local Government Minister signed a signed a Parliamentary order on 6 August 2014 allowing the press and public to film and digitally report from all public meetings of local government bodies. The new rules will apply to all public meetings, including town and parish councils and fire and rescue authorities. The Local Government Secretary, Eric Pickles, said:

"Half a century ago, Margaret Thatcher championed a new law to allow the press to make written reports of council meetings. We have updated her analogue law for a digital age... This will change the way people see local government, and allow them to view close up the good work that councillors do"

Challenge question

- Have members considered the implications of the Parliamentary order for conducting Council meetings and facilitating public and media access thereto?

Managing council property assets

Local government guidance

The Audit Commission has issued its briefing paper **Managing Council Property Assets: Using Data from the VFM Profiles**

In the paper the Audit Commission:

- advocates that councils should be active and strategic managers of their estates – understanding property markets and asking questions about the properties they own or lease,
- prompts councils to consider whether assets are in the right place, whether they should keep, sell, or transfer them, and how much they should invest in building, buying and maintaining property,
- invites local authorities to balance the value realised through sales of surplus assets, against the cost of maintaining them.

The background to the briefing is the collation of information from the government's capital outturn return which identifies that the local government estate has a net book value of £169.8 billion of which £2.5 billion have been classified as 'surplus' assets. In this context the Audit Commission is calling on councils to ensure they have a strategic approach to managing these assets, in order to get the best value for money they can from this portion of the local government estate. The Audit Commission Chair, Jeremy Newman said:

"we are neither advocating that local government starts a wholesale sell-off of their land and property nor are we suggesting councils shouldn't spend money on buying assets or on investment to improve their existing property. What we are highlighting is a group of assets that do not provide immediate benefit to local communities, but still require councils to spend money on maintaining them. These assets have potential value for councils. While not all such land or buildings may be sellable, councils should consider how much value they gain from surplus assets and how this could be increased. I urge councils to use the data held in the Commission's 'Value for Money (VFM) Profiles Tool', such as spending on and value of land and property assets and 'surplus' assets, alongside their unique and detailed local knowledge, to regularly review if their estate is fit-for-purpose."

Challenge question

- Are members satisfied that the Council has adequate management arrangements in place to ensure its property assets are being efficiently and effectively managed?

The National Fraud Initiative

Local government guidance

On 12 June 2014 the Audit Commission released its national report, [The National Fraud Initiative \(NFI\): National Report \(June 2014\)](#) highlighting that its data matching exercise has identified a further £229 million of fraud, overpayment or error in England, Scotland, Wales and Northern Ireland, since it last reported in May 2012. The Chairman of the Audit Commission, Jeremy Newman said;

"We publish a report from the NFI every two years and continue to produce great results. The national figure for identified fraud, error and overpayment, that would otherwise be lost to the taxpaying public, is down by £46 million compared to the previous report although the number of cases has increased by nearly 20 per cent. This is great news if, as we believe, it is due to improving detection rates. However, we cannot be complacent. The more participants in the exercise, the richer the data for everyone involved and the harder it is for fraudsters to hide from detection".

The Audit Commission's National Fraud Initiative will move to the Cabinet Office in April 2015 to secure the continuation of the counter fraud data matching initiative which over its 18 year history has identified over £1.17 billion in fraud, error and overpayment .

Challenge question

- Are members satisfied that the Council's support for the NFI's data matching exercise is adequate and that local data matches are being properly investigated to identify potentially fraudulent activity?



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