

Internal Audit Strategy & Plan

2023/24



CONTENTS	Page No
Introduction	3
South Staffordshire Council - Internal Audit Strategy	3
Resources	4
Draft Internal Audit Plan 2023/24	5
Annual Audit Opinion Proposed Methodology	5
Counter Fraud Plan 2023/24	7
Provision & Structure	7
Performance & Quality Assurance Framework	7
Appendices:	
Appendix A – Planning Risk Assessment Methodology	9
Appendix B – Draft Internal Audit Plan 2023/24	10
Appendix C – Draft Counter Fraud Plan 2023/24	16
Appendix D – Quality Assurance Programme	18
Key Contacts	20

Introduction

1. This report summarises the proposed work of Internal Audit for 2023/24. The aim is to give an overview of areas to be covered during the year and to provide an opportunity to comment on the proposed coverage.
2. The audit plan has been developed to allow sufficient flexibility to respond to change which will happen during the year. Whilst every effort is made to deliver the plan as shown there will always be the need to respond to emerging risks and changing circumstances. The plan is therefore a statement of intent – our liaison meetings with senior management will ensure that it is reviewed regularly.
3. Internal Audit is a statutory service required by the Accounts and Audit Regulations 2015. It is also a key source of independent assurance for management, designed to add value and improve how the Council operates. The results of our work feed into the Council's Annual Governance Statement.
4. The work is performed in conformance with the UK Public Sector Internal Audit Standards (PSIAS). These require that the scope of Internal Audit covers the whole range of the Council's activities, seeking to

provide an annual internal audit opinion on the governance, risk and internal control environment of the Council, which has been established to:

- Achieve strategic objectives.
- Ensure effective and efficient operational systems and programmes.
- Safeguard assets and interests of all kinds.
- Ensure the reliability and integrity of financial and operational information.
- Ensure economic, efficient and effective use of resources.
- Ensure compliance with established policies, procedures, laws, regulations and contracts.

Our Internal Audit Strategy

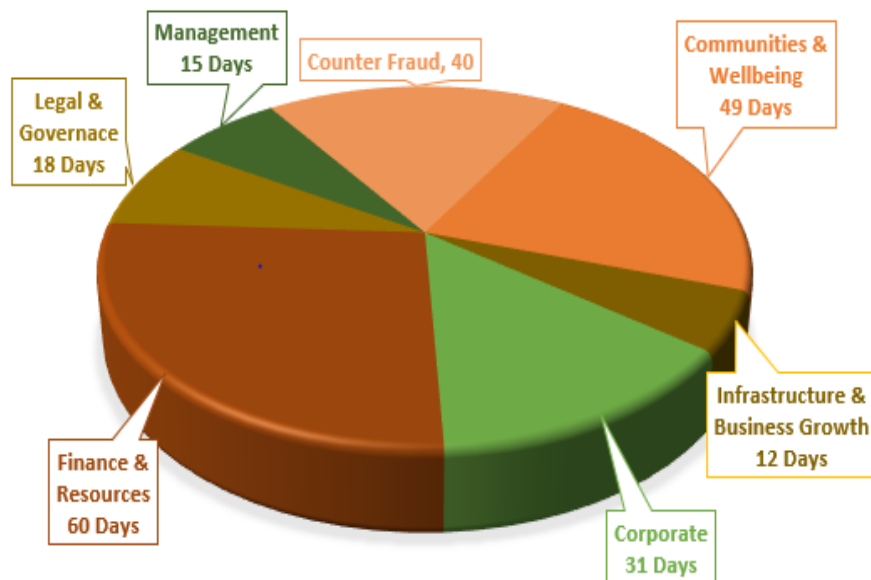
5. Our Internal Audit Strategy has been developed to take into account management's assessment of risk. This is obtained from the contents of the Strategic Risk Registers; External Audit considerations; detailed discussions with members of the Corporate Leadership Team and Extended Leadership Team relating to emerging risks/areas of concern and fraud risks within their area of control; the outcome of discussions with both the Council's Monitoring Officer and the S151 Officer; and an understanding of other alternative sources of assurance (internal and external).

6. Also, we use our own risk assessment against each activity assessing their materiality, sensitivity, significance and stability – ranking each area as high, medium or low risk. This allows each possible area to be prioritised based on risk, which then determines whether or not it will be included in the audit plan. A copy of the risk assessment methodology is included in **Appendix A**.
7. The plan has been constructed to ensure that it delivers against the PSIAS and the requirement to produce an annual Head of Internal Audit (HIA) opinion.
8. The annual risk based plan is produced based on the following key principles:
 - Assurance reviews with a high risk (i.e. >60%) ranking should be completed. However, it should be noted that each year there may be some high risk areas which will not be included within the plan since they have or will be evaluated by other bodies or are covered by the Authority’s own internal management review and scrutiny processes. Internal Audit will seek to place reliance on the outcome of these reviews. Consequently, all other high risk areas will be evaluated.
 - Fundamental Financial systems should be completed irrespective of risk score – reviewed on a cyclical basis.
 - An initial allocation of days to conduct internal Special Investigations.
 - Time to undertake pro-active counter fraud work.
 - Risk based programme of compliance reviews, where appropriate.
9. The work of Internal Audit will continue to correlate with that of the Authority’s External Auditor and respond to developments facing the Authority. This ensures that the Council gets the most out of its combined audit resource.

Resources

10. The total resource requirement for South Staffordshire Council in 2023/24 is 225 days. The total days are split across two categories, namely:
 - Internal Audit Plan 2023/24; and
 - Counter Fraud Plan 2023/24.
11. We propose to allocate resources across the organisation as shown in figure 1 below, with further details in **Appendices B & C**:

Figure 1 – Allocation of Internal Audit Plan Resources



12. In addition, internal audit resources contribute towards the Council’s Delivery Plan priority areas of Prosperous Communities and Vibrant Communities as well as supporting the five key delivery arms of Financial Stability, Embracing Technology, Flexible & Skilled Council, Working with our Communities and Creating a Business and Community hub.

Internal Audit Plan 2023/24

13. Figure 1 highlights the allocation of audit resources by area. Further details of the Internal Audit Plan are contained in **Appendix B**.

14. Key highlights identified in the proposed 2023/24 Internal Audit Plan are:

- On-going assurance over the Council’s key financial systems during 2023/24;
- Contribution to the Council’s digital transformation programme including the customer experience improvements;
- Emphasis on the Council’s workforce, including wellbeing, employee benefits and ways of working.
- On-going assurance over the Council’s cyber security arrangements, including incident recovery and asset security;
- Provision of assistance and support to new areas of risk for the Council, including utilisation of the UK Shared Prosperity Funding; and
- A programme of counter fraud work including the continued development of data analytics to provide wider and real time assurance, as well as continuing to promote an anti-fraud culture across the Council.

Annual Audit Opinion Proposed Methodology

15. At the end of the year, our audit work will be categorised across the following three categories:

- Core Financial Systems;
- Assurance Reviews (other systems audits);
- Counter Fraud & Corruption, including Special Investigations (Internal).

16. The outcome of work in these categories will be used to form the overall annual audit opinion given by the HIA on the Authority's control environment.

17. It is considered that each separate category of audit work should continue to be assessed against a benchmark of at least 80% of the total number of audits being awarded an opinion of at least "adequate" within each category. For reasons of simplicity, it is considered that each category should attract equal weighting and a simple pass/fail assessment used to differentiate the overall opinion between "Substantial, Adequate and Limited" as illustrated below in Figure 2.

Figure 2 – Annual Opinion

Overall Opinion Level	No. of categories achieving the 80% benchmark
Substantial Assurance	3 out of the 3 categories

Adequate Assurance	2 out of the 3 categories
Limited Assurance	1 and below out of the 3 categories

18. The special investigations component of the Counter Fraud & Corruption category will consist of two elements: firstly, any financial loss and secondly an evaluation of the control environment. The proposed percentage allocations are detailed in Figure 3 below:

Figure 3 – Special Investigations Category

Special Investigations (Column 1)		Evaluation of Control Environment (Column 2)	
£0 – below £50,000 loss	50%	Procurement/ Contract issues	10%
£50,000- £100,000 loss	40%	Cash/Asset Management arrangements	10%
£100,000- £150,000 loss	30%	Payment Mechanisms	10%
£150,000 - £250,000 loss	20%	Payroll/Expenses	10%
Above £250,000 loss	10%	Income	10%

The percentage score calculated for the special investigations will be based on column (1) the total value of fraud for the year (up to maximum score of 50%); and column (2) an evaluation of the control environment giving rise to the fraud (up to a maximum score of 50%). *The larger the financial loss and the more control failings giving rise to the fraud, the lower the % achieved for this category.

Counter Fraud Audit Plan 2023/24

19. We propose to allocate resources to our counter fraud work as per the details in **Appendix C**. This provides a robust response to Central Government's expectations for tackling fraud and corruption. This demonstrates the Council's continued commitment to the delivery of good governance. This work is in addition to the anti-fraud work undertaken by the Revenue and Benefits Team to detect and prevent fraudulent claims and payments and participation in the National Fraud Initiative data matching exercises.

Provision & Structure

20. The Internal Audit Function of the Council is discharged by Staffordshire County Council's Internal Audit Service. The Corporate Director – Finance & Resources via the Chief Internal Auditor (CIA) is responsible for

ensuring an Internal Audit Function that collectively possess the necessary knowledge, skills and disciplines to discharge the function effectively. The CIA operates as the Head of Internal Audit.

21. Resources will be available to deliver the audit plans as detailed in Appendices B and C and where it is deemed that elements of the function are best delivered by other external providers the necessary arrangements are made. This helps to ensure that the Council meets the requirements of the Accounts and Audit Regulations 2015 for maintaining an adequate and effective internal audit function and governance, risk and internal control environment.

Performance & Quality Assurance Framework

22. Internal Audit within South Staffordshire Council operates in conformance with standards of best practice applicable to internal audit – in particular the UK Public Sector Internal Audit Standards UK PSIAS) and the CIPFA Local Government Application Note. The Internal Audit team offer a wide depth of knowledge and experience across the Council. We promote excellence and quality through our audit processes, application of the Quality Assurance Framework (**Appendix D**) and the training and development programme for staff.

- 23. The Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication.
- 24. The Internal Audit Charter sets out the role, responsibilities and authority of the Internal Audit Service within the Council. This was initially approved in April 2015 and any amendments to its contents are endorsed by the Audit & Risk Committee annually.
- 25. Internal Audit remains sufficiently independent of the activities that it audits to enable auditors to perform their duties in such a way that allows them to make impartial and effective professional judgements and recommendations.
- 26. The Section use a number of ways to monitor performance, respond to feedback and identify ways in which to improve the service provided. Evidence of

the quality of our audits is gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.

- 27. The current performance measures are set out below in Figure 4 for information.

Figure 4 – Current Performance Measures

Performance Indicator	Target
Reports issued to draft report stage	90%
Average scores achieved on Customer Satisfaction questionnaires	4

Appendix A – Planning Risk Assessment Methodology

1. **Materiality X 2**

- a) *Financial value (income/expenditure), materiality, size of budget*
Score between 1 (up to £50,000) 2 (up to £125,000) 3 (up to £0.5m) 4 (up to £2.5m) and 5 (above £2.5m)
- b) *No of transactions*
Score between 1 (a small number of transactions per year) and 5 (significant numbers of daily transactions)

2. **Impact/Sensitivity X2**

- a) *Links to Strategic Council Plan 2020-2024/Political sensitivity*
1=No links to Strategic Plan/ and/or no political sensitivity
2 =No links to Strategic Plan / and/or minimal political sensitivity
3=Indirect links with Strategic Plan/ and/or low level of political sensitivity
4=Direct links with Strategic Plan/ and/or medium level of political sensitivity
5=Direct links with Strategic Plan/ and/or high level of political sensitivity
- b) *Non-financial impact e.g. reputation*
1= Managed /reported to Service Unit -Local Media (short term duration)
2= Managed /reported to Departmental Management Team/ Local media (Medium/Long Term duration)
3= Managed /reported to Corporate Leadership Team and Members Regional media (short term)
4= Managed /reported to Members and Cabinet Regional/National media (Medium/ Long Term duration)
5= Third Party intervention Public Interest Group, National/International media (Medium/Long Term duration)
- c) *Contained in the Corporate Strategic Risk Register*
1 = No
5 = Yes
- d) *Key Partnership* - This considers how important the partnership is to the achievement of the Council's Outcomes. Failure to deliver the objectives of the partnership poses a significant risk to the Organisation.
1 = No
5 = Yes

3. **Audit View - Previous Assurance Category**

- 1 = Substantial Assurance
2 = Adequate Assurance
3 = No Opinion has previously been given
4 = Consultancy – system under development
5 = Limited Assurance

4. **Time since previous audit**

- 1 =Audit carried out last year
2 =Audit carried out 2 years ago
3 =Audit carried out 3 years ago
4 =Audit carried out 4 years ago
5 =Audit carried out 5 years ago or more or where there has been no previous audit coverage

5. **Linkage to Risk Management - Controls Assurance**

- 1 = External Assessment reports available – positive assurance provided
2.= *Internal Controls assurance statement available – positive assurance provided.
3.=* Internal Controls assurance statement available – significant risks identified.
4.= External Assessment reports available – control weaknesses identified
5.= Nothing available
* or equivalent

6. **Fraud**

- a) *Past experience or occurrence of fraud/irregularity*
Score between 1 (no knowledge/experience of fraudulent activity/irregularity) and 5 (repeated occurrence of fraud/irregularity or experience of fraud/irregularity with significant financial value)
- b) *Inherent risk of fraud within the system.*
Score between 1 (little known scope for intentional manipulation) and 5 (significant scope for intentional manipulation.)

7. **Stability of the System -**

- 1.= Stable system, nothing has changed.
2.= Stable system, changes proposed in year/ short term
3.= New System in operation
4.= System under development – limited to a specific service area
5.= System under development – complex area affecting the whole of the Council.

Appendix B – Draft Internal Audit Plan 2023/24

Area	Days	Indicative Scope
Corporate		
Workforce Strategy	10	The Workforce Strategy was refreshed in 2022/23. Management have requested a review in 2023/24 to provide assurance that the refreshed Strategy has been communicated and embedded effectively. A sample of workstreams are to be selected for review as part of the audit.
Equality, Diversity & Inclusion	10	Management have requested audit time in 2023/24 to provide assurance that the Council's methodology to ensure equality, diversity and inclusion within the community and the Council's workforce has been rolled out and embedded across the organisation effectively.
Digital Transformation - Customer Experience Improvement Programme	10	Internal Audit time will be required in 2023/24 to support the Digital Transformation programme to provide assurance that the electronic forms, to be launched via the new website, are operating effectively and controls remain in place to ensure that data is captured and distributed appropriately.
Viv Up Employee Benefits	1	Consideration is being given to expansion of the Employee Benefits schemes provided via Viv Up within 2023/24 to include financial products and services, including financial advice and support, as well as access to financial mechanisms such as employee loans. Management have requested audit time in 2023/24 to provide advice and support during the development of the financial offer to ensure that potential risks are identified and mitigated.
Total No. of Days	31 days	

Communities & Wellbeing		
Corporate Health & Safety	10	Audit work in 2023/24 will be undertaken to ensure that Health and Safety matters are appropriately managed, monitored and reported, including the impacts of agile working.
Operation & Management of Leisure Centres	10	Internal Audit time required in 2023/24 will review management and operational processes in place across the leisure centres run by the Council. The review will include central and local controls covering management reporting and oversight arrangements as well as booking, cash handling and resource management at the leisure centres.
Energy Bill Support Scheme	3	<p>The government have implemented several schemes to support households with the current cost of living crisis, specifically the increase in energy costs. The Energy Bills Support Scheme Alternative Funding (EBSS AF) is providing support of £400 for energy bills for households in England, Scotland, and Wales without a direct relationship to a domestic electricity supplier. This support is provided by His Majesty's Government and is delivered by local authorities. The scheme is now open to all eligible households across Great Britain until 31 May 2023.</p> <p>Applications are made via the Gov.uk website and are processed and verified centrally. If successful, details are shared with local authorities to administer delivery of the one-off payment directly to the applicant's bank account.</p> <p>Management have requested audit time in 2023/24 to undertake verification activity to ensure that payments have been made correctly and in accordance with the requirements of the scheme.</p>
Disability Facilities Grant – Shared Service Arrangements	10	From April 2023, delivery and management of disability facility grant allocations and associated works will be provided by Stafford Borough Council via a shared service agreement. Management have requested audit time in 2023/24 to provide assurance that the transfer of the service and associated funding has been completed effectively; and applications and work that were in progress at

		<p>the time of the transfer have been completed in full and/or actioned appropriately.</p> <p><i>** Assurance going forward to be sought from Stafford Borough Council for effectiveness of systems and controls. Internal processes to be reviewed periodically as part of the South Staffordshire Council audit plan.</i></p>
Disability Facilities Grant (DFG) – Grant Verification	8	<p>The internal audit review will include verification of grant expenditure to ensure that conditions attached to the Disabilities Facilities Capital Grant Determination letter have been complied with.</p> <p>A declaration is to be completed and signed by the Chief Executive or Corporate Director - Finance & Resources to be received by Staffordshire County Council by no later than the 31st August 2023 in accordance with the passport agreement.</p>
Housing Benefits – Compliance with Legislation	8	Audit time requested in 2023/24 to provide assurance the Housing Benefits calculations and payments are being undertaken correctly and comply with legislation requirements.
Total No. of Days	49 days	
Infrastructure & Business Growth		
UK Shared Prosperity Fund	12	<p>The UK Shared Prosperity Fund (UKSPF) is part of the UK government’s Levelling Up agenda. It provides £2.6 billion of new funding for local investment up to March 2025. The primary goal of the UKSPF is to build pride in place and increase life chances across the UK and has three 3 investment priorities:</p> <ul style="list-style-type: none"> • Community and Place • Supporting Local Business; and • People and Skills

		<p>The Council has been allocated total funding of £3,823,722, which is to be invested in interventions across the three investment priorities. To achieve this an investment plan is submitted for approval by the UK government.</p> <p>Management have requested audit time in 2023/24 to support and verify activities to ensure effective delivery and reporting against the UKSPF investment plan, in accordance with the funding conditions.</p>
Total No. of Days	12 days	
Legal & Governance		
Elections	8	Management have requested a review of the processes for the management and operation of elections, including expenditure and the completion of returns for the District and Parish Council elections which took place in May 2023.
Delivering good governance - Management & Review of Council Policies	10	Management have requested audit time in 2023/24 to provide assurance that the policies in place across the Council are subject to oversight and review to ensure that they remain accurate and fit for purpose, including the identification of variations to legislation, accountabilities (including changes to the Scheme of Delegation) and other linked policies.
Total No. of Days	18 Days	
Finance & Resources		
Debtors & Debt Recovery	10	Audit work in 2023/24 will review compliance and embeddedness of the redesigned Debt Management processes. This will include a review of the end to end processes relating to the raising and collection of debts (including use of payment mechanisms, such as Direct Debits), Legal Action taken as well as the reconciliation of debtor control accounts.

Treasury Management	10	Internal Audit time will be required in 2023/24 to provided assurance that processes and controls are operating effective, ensuring treasury management arrangements are in place covering both short and long term investments. The review will include consideration of ethical investments.
Budgetary Control	10	To examine the key controls relating to the Council's revenue budgetary control system to allow budgets to be appropriately set, approved, monitored and reported upon, including the Resources Planning and Prioritisation process to inform budget setting and decision making.
Payroll	10	Internal Audit will continue to review the processes in place within the payroll system to ensure that the control environment is robust and operating as expected including Payroll BACS Payments and payroll control accounts.
Total No. of Days	40 Days	
Resource – ICT		
Cyber Security – Incident Recovery	10	<p>The Cybersecurity Strategy and Implementation Plan (CSIP) defines recovery as “the development and implementation of plans, processes, and procedures for recovery and full restoration, in a timely manner, of any capabilities or services that are impaired due to a cyber event.”</p> <p>This audit will seek to provide management with assurance that effective cyber event recovery plans, processes, and procedures, with the goal of resuming normal operations in a controlled and timely manner are in place. A follow-up to the recommendations made in the 2022/23 Cyber Preparedness and Response audit will also be undertaken.</p>
IT Asset Management – End User Devices	10	The number of physical devices, such as laptops, being allocated to employees has increased rapidly over previous years to support agile working. This audit will determine whether adequate and effective IT asset management processes and controls are in place, in order to maintain the integrity of the IT

		<p>assets and to provide management with assurance that the IT asset inventory and records are complete and accurate.</p> <p>The scope of this audit will cover the following areas:</p> <ul style="list-style-type: none"> • Suitable policies and procedures are in place for the management of ICT Assets. • ICT Hardware remains secure whilst not in the possession of the end user and is not put at risk of theft or accidental loss. • An adequate inventory of ICT assets is maintained to allow for effective oversight and management of assets. • Periodic stock takes are undertaken to defy missing stock.
Total No. of Days	20 Days	
Internal Audit Service - Management	15 Days	Time required to ensure delivery of the Internal Audit Service in accordance with the service level agreement and Contract including attendance at the Audit & Risk Committee
TOTAL DAYS FOR SSC AUDIT PLAN	185 Days	

Appendix C – Draft Proposed Counter Fraud Plan 2023/24

Area	Number of Days
Creating an Anti- Fraud Culture	
To keep under review the Council’s Counter Fraud & Corruption Policies & Procedures and Fraud Manual (as appropriate).	3 days
Fraud Awareness – May include Fraud watch publication/Awareness Campaigns /staff training/Survey	1 day
Disseminate key points arising from regulatory bodies such as CIPFA, the Cabinet Office TEICCAF etc.	Included in Management Time
Total Days	4 days
Deterrence	
Continue to Publicise national and local cases of proven fraud.	Time Included Above
Continue to promote a zero-tolerance culture against fraud.	All work Undertaken
Total Days	-
Prevention	
Carry out Fraud Risk Assessment for 2023/24 and identify potential local proactive work to be undertaken in the year.	Included in Management Time
<u>Data Analytics / Pro-active Fraud Exercises</u> During 2023/24, Data Analytics is to be further developed and embedded and will continue to utilise Council data to identify and report errors and/or anomalies expediently and across a wide transactional population. The areas for review via this approach will potentially include; a) Income and Delayed Banking; b) Travel & Fuel Card Transactions; c) Creditors / Invoice Payments; d) Procurement activity – including purchase cards; e) Housing Benefits / Council Tax / NNDR – Claims, Payments and exemptions; and f) Discretionary Housing Payments.	20 days
<u>National Fraud Initiative - NFI Phase 2 (NFI 2022)</u> - Time set aside to process and coordinate the investigation of the returned matches from the Cabinet Office in January 2023 as well as the periodic reporting of this activity to the Audit & Risk Committee.	6 days

Total Days	26 days
Investigation	
To undertake investigative work when issues of concern are identified through routine audit, reported by management or via the Council's whistleblowing processes in place.	10 days
Total Days	10 days
Other - Liaison, Networking and Knowledge Development	
Representation at the MCCIAG Fraud Sub-group, Staffordshire Counter Fraud Partnership and SCAG working groups	Included in Management Time
Continued liaison with the Corporate Director – Finance & Resources (Section 151 Officer) as and when issues arise	Included in Management Time
Develop Internal Audit's knowledge of emerging fraud risks through appropriate training.	Included in Management Time
Total Days	-
Grand Total (Days)	40 days

Appendix D – Quality Assurance Programme

Quality Assurance

Quality outcomes/process designed to deliver a consistently high quality audit service to the Council – fit for purpose/ meets expectations/conforms to PSIAS.

Quality Improvement Plan

CIA reporting to the Audit & Risk Committee on the outcome of quality assurance review, together with the improvement action plan and any significant areas of non-conformance to PSIAS included in the Annual Report/Annual Governance Statement.

Ongoing Monitoring

Quality checks and oversight are undertaken throughout the audit review, ensuring that processes and practice are consistently applied and working well.

Role of the CIA

- To develop and maintain the Quality Assurance Improvement (QAIP) and resultant action plan.
- Focus on evaluating conformance with the Internal Audit Charter.
- Arrange an External Quality Assessment and report assessment outcome to the Audit & Risk Committee.

Role of the Audit Manager

- Obtain on-going assurance that the audit planning, fieldwork conduct and reporting / communication

results adhere to audit standard practice (as defined in the internal audit charter and audit manual).

- Undertake audit supervision and review. The extent of supervision needed will depend on the proficiency and experience of the internal auditors and the complexity of the review.

Role of Individual Auditors

- Conduct all audit reviews in accordance with the requirements contained in the audit protocol and PSIAS.
- Behave at all times in accordance with the PSIAS Code of Ethics and Code of Conduct.
- Promote the standards and their use throughout the Internal Audit Activity.
- Actively seek feedback for all reviews undertaken.
- Demonstrable commitment to delivering quality services.

Service Plan/Challenges 2023/24

- To produce the annual risk based internal audit plan which is PSIAS compliant and which provides sufficient coverage to provide the Section 151 Officer with assurance regarding the robustness of the governance, risk management and internal control framework operating within the Council.

- To deliver to time the Internal Audit and Counter Fraud Plans 2023/24.
 - To continue to develop the data analytics programme across the Council, thereby providing increased levels of comfort in respect of fraud related risks and to assist management in their role as the second line of assurance.
 - To continue to raise the profile of the Counter Fraud Work Programme across the Council including regular communications to raise awareness of fraud risks and the availability of the fraud e-learning module.
 - To contribute to the development of the digital transformation agenda across the Council to ensure that the control environment remains strong whilst exploiting the opportunities for more streamlined, cost-efficient operations.
- Following implementation of the Internal Audit Service's new integrated Audit Management system and on-line recommendation tracking portal in 2022, to develop meaningful management information and performance reports to facilitate greater transparency over managers' own control environment as well as real-time tracking of audit recommendations.
 - To provide an agile internal audit service and high-quality audits to give management valuable insights and real time assurance on things that matter.

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