



Controls & Assurance  
*Local Matters, National Strength.*



Bracknell  
Forest  
Council

## Internal Audit

# Housing & Council Tax Benefits (Part 2)

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**Report status:** Draft

**Report date:** 3<sup>rd</sup> March 2011

**Financial period:** 2010/11

**Prepared by:** Mark Gee, Jill Hills, Auditors (01252 510333)

**Reviewed by:** Jay Hussain, Audit Partner (01252 510333)

**SECTION 1: EXECUTIVE SUMMARY**

**1. Introduction**

This audit forms part of the agreement between HW Controls & Assurance and Bracknell Forest Council for the delivery of the approved audit plan for 2010/11.

**2. Audit Scope**

The audit work was structured to confirm the effectiveness of the controls in place over the Housing & Council Tax Benefits system.

**Objectives**

The objectives of the audit focused on the following areas:

- Policies and Procedures;
- Reconciliations for data migration;
- Data migration between Pericles and Northgate;
- Benefits transactions;
- Debt collection;
- Amendments to standing system data;
- IT security;
- Compliance with GCSx;
- General ledger reconciliations; and
- Previously identified weaknesses.

**Key potential risks**

The key potential risks associated with housing and council tax benefits are:

- Policies and procedures are not in place or adhered to leading to inefficient/erroneous/fraudulent activity;
- Data migration from Pericles to Northgate has not been accurately transferred;
- Unauthorised and inappropriate benefits payments are being processed;
- Benefit parameters are incorrect;
- IT controls are not designed or implemented appropriately;
- The Council is in breach of the GSI code of connection; and
- Systems reconciliations are not performed or reviewed leading to irregular or erroneous payments going undetected.

**3. Summary of Findings**

<b>OVERALL AUDIT OPINION</b>
Overall, Internal Audit can give <b>Limited</b> assurance on the controls in place for the Housing & Council Tax Benefits.

Detailed findings are set out in Section 2. Individual audit objectives within the scope of the review have been assessed as follows:

Individual Audit Objective Areas	Assurance	No. Of Recs		
		Priority		
		1	2	3
Policies and Procedures	Satisfactory	-	1	-
Reconciliations for data migration	Limited	1	-	-
Data migration between Pericles and Northgate	Significant	-	-	-
Benefits transactions	Satisfactory	-	1	-
Debt collection	Limited	1	-	-
Amendments to standing system data	Significant	-	-	-
IT security	Significant	-	-	-
Compliance with GCSx	Satisfactory	-	2	-
General Ledger reconciliations	Limited	1	-	-
Previously identified weaknesses	n/a	-	-	-
<b>Total</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>-</b>

Assurance Level	Definition
Significant	There is a sound system of internal controls to meet the system objectives and testing performed indicates that controls are being consistently applied.
Satisfactory	There is basically a sound system of internal controls although there are some minor weaknesses in controls and/or there is evidence that the level of non-compliance may put some minor systems objectives at risk.
Limited	<b>There are some weaknesses in the adequacy of the internal control system which put the systems objectives at risk and/or the level of compliance or non-compliance puts some of the systems objectives at risk.</b>
No Assurance	Control is weak leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.

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**SECTION 2: DETAILED REPORT****Directorate:** Environment, Culture and Communities**Key Audit Contacts:** Benefit Service Manager**Date of last review and Opinion:** 6th December 2010, Satisfactory**Start Date:** 25<sup>th</sup> January 2011**Background**

The administration of Benefits was previously processed on the Pericles system which was replaced with the Northgate system on 2<sup>nd</sup> November 2010. Part one of the audit was performed for the period from April 2010 to August 2010 to ensure that the controls were operating effectively before the transition to the new system. Part two of the audit has been performed to ensure that the migration of data from Pericles to Northgate has been accurately completed and to ensure that the controls are operating effectively after the transition to Northgate.

The administration of Housing & Council Tax Benefit is undertaken by the Benefits Service. The Benefits Service is made up of a team of over fifteen officers, reporting to the Benefit Service Manager who in turn reports to the Housing Chief Officer.

**Detailed Findings**

Detailed findings relating to areas of risk identified as part of this audit are set out below. Appropriate actions will be discussed with management during the exit meeting to be held on 28<sup>th</sup> February 2011

**1. Policies and Procedures**

At the time of the audit visit we noted that the prevailing procedure notes were in the process of being updated to reflect the processes of the new system (Northgate). We understand through discussions and initial observation that Northgate comes with comprehensive system procedures. All procedures are accessible to users on the Benefits shared drive.

Through discussion it was confirmed work has begun to construct specific procedure notes for the new system. We tested a sample of 5 procedure notes chosen from the Benefits shared drive which had been updated since the migration to Northgate.

Two of the procedure notes viewed were provided directly from Northgate. Of the remaining three procedures reviewed which had been produced internally, it was noted that there was no evidence of the last date of review or the preparer/reviewer. A recommendation has been made to rectify.

Through examination of the procedures for backdates it was observed that the notes do not address key controls in the review process. Whilst accepted that procedure notes are a work in progress, a recommendation is raised to address the risk of inefficiency or inconsistent working practises being adopted.

*A recommendation has been raised. (Section 3, recommendation 1)*

## 2. Reconciliations for data migration;

We discussed the reconciliation process for ensuring that data was accurately transferred from Pericles to Northgate. Northgate produced a Dataload report detailing each of the dataload files, the number of records accepted and the number of errors recorded and the number per type of error identified. They also made recommendations for data records that BFC should sample check as part of the reconciliation process to ensure the accuracy of the go live data.

There was a two week data cleansing period whereby no new data was added to Northgate and all officers focused on reviewing the reports produced by Northgate and clearing any discrepancies identified between the two sets of data. Discrepancies were exported into a series of spreadsheets which were used to control the clearing down and correction of data discrepancies. SQL reports were run to compare the two databases and any discrepancies were checked through and amended.

A number of the discrepancies related to old claims, as only claims in payment at the cut off date were transferred across to Northgate. Every claim with a difference in the calculated benefit entitlement greater than 10p were reviewed and corrected where appropriate. We were advised that the majority of the smaller discrepancies were due to rounding differences between the two systems.

No processing of new or amended claims data were actioned until all data transfer issues were resolved.

We have been provided with copies of the SQL reports which clearly show evidence of officers checking off each discrepancy. However, it is not always clear how the SQL reports relate to the errors reported in the Northgate Dataload report and therefore we cannot say with any certainty that all errors identified by Northgate when transferring data between the two systems have been satisfactorily resolved. In addition, we have been provided with a number of spreadsheets produced as part of the migration process. However, our review of these documents identified a number of queries that have been referred back to the Benefits team for further clarification before we are able to provide assurance that the overall transfer of data from Pericles has been accurately to Northgate although testing of individual benefit cases reviewed in paragraph 3 below did not identify any discrepancies.

*A recommendation has been raised. (Section 3, recommendation 2).*

## 3. Data migration between Pericles and Northgate;

We reviewed the data migration process by re-testing the sample selected from part one of the audit. The following areas were tested for the accuracy of the migration from Pericles to Northgate. This time the sample was tested to gain assurance that details had been accurately and completely migrated from Pericles to Northgate. Samples of 20 (except where noted) were tested as follows:

- Declaration of interests recorded on system; (5);
- Change of Circumstances;
- New applications;
- Backdated awards;
- Overpayments;
- Write offs (not applicable); and
- Debt Collection

No issues were identified as a result of our testing.

#### 4. Benefits transactions

Key benefits transactions include change of circumstances, new applications, backdated awards and payments.

Random samples of 20 transactions<sup>1</sup> for the categories below were tested:

- Change of Circumstances;
- New applications;
- Backdated awards; and
- Payments (5 payments runs each for both cheques and BACS).

Our testing identified 3 out of 5 instances where manual amendments were made to BACS payments prior to the actual payments being made. These manual amendments were noted to all be reductions in the overall total of the BAC's payment. Discussion with officers confirmed that these were due to the need to stop payments being made to claimants whereby a last minute change of circumstances would have lead to them being overpaid if the BAC's payment was processed. Officers confirmed that the BAC's would only ever be reduced by such amendments and never as a way of increasing or adding a payment to the BAC's run. Officers stated that the reason for the need to be able to amend the BAC's payment at this stage was because the process to generate the BAC's takes place overnight, otherwise the system would not be available for users if it was run during the day. However, we understand from IT that it should be possible to make the amendments on the system up to the point the final BAC's payment run is made and for them still to feed through to cancel the BAC's payment. A recommendation has been made that the Benefits section should clarify this with IT in order that the ability to make amendments is only use in very exceptional circumstances.

Apart from the BACS issue the other testing results were satisfactory.

*A recommendation has been raised. (Section 3, recommendation 3).*

#### 5. Debt collection

All overpayments are reviewed by the Recovery Officer and the Recovery Assistant. There have been no fundamental changes to the process for debt recovery since the introduction of Northgate.

We noted at the audit planning stage that the debtors module for Northgate had yet to go live. Currently, any new debts requiring an invoice are held in a suspense account pending the running of overpayments. Consequentially invoices are not raised and sent to recipients of overpayments. Discussions with the Benefits Service Manager confirmed that in these circumstances claimants have been written to advising them of the overpayment, although a formal invoice will not be raised until the debtors module goes live.

In addition, the Benefits Service Manager confirmed that where an existing debt on transfer to Northgate was being recovered by the agreed reduction in benefit payable, these arrangements were continuing.

A sample of 20 overpayments was tested and it was noted that in 4 instances an invoice was required but could not be raised due to the Northgate debtors not being fully operational. These 4 overpayments are recorded in the suspense account, 4 are due to

<sup>1</sup> Unless stated otherwise in brackets

be recovered as part of Council tax billing process and the remaining 12 are to be recovered by adjusting the recipients' ongoing entitlement.

We understand that although the debtors module is not currently in use, the Benefits team have still been processing write offs on the system. In addition, there are debts that have been showing on Agresso from before Pericles e.g. 1999, which have only recently been approved for write off. We understand from officers that debts raised on Pericles have not been transferred to Northgate as this would feed through to the subsidy calculations making it inaccurate as these Pericles debts have already been claimed.

*One recommendations have been raised. (Section 3, recommendation 4).*

## **6. Amendments to standing system data**

In order to verify that the parameters used by the Northgate software to calculate housing and council tax benefit entitlement are accurate we performed a 100% check of parameters to the Up Rating Checklist for 2010/11 provided by the Audit Commission. We initially obtain a parameter report from Northgate and endeavoured to match this to the Up Rating Checklist. This enabled us to verify the accuracy of 46 of the parameters (bearing in mind that one parameter may appear more than once in the checklist). The remainder were not possible to match as the descriptions as per the report from Northgate did not sufficiently match the description on the checklist to enable us to categorically match the two. For the remainder, we obtained screen prints directly from the Northgate software, confirming the rate each parameter had been set at. Subject to confirmation that the two rates listed below are not preset, all parameters on the Uprating checklist have been verified to Northgate as correct.

Carer's Allowance:	£53.90
Carer's Allowance: adult dependency increase for spouse or person looking after children.	£31.70

It should also be noted that BFC exercises the option to not pre set parameters in respect of Disability Living Allowances: Other contributory social security rates and Bereavement rates. These are added in manually as and when they become relevant to a claim.

In respect of War Pensions and associated benefits, BFC has exercised local discretion and disregards all war pensions etc in its Housing and Council Tax Benefit calculations.

*We have not therefore made a recommendation*

## **7. IT security**

IT security controls will be reviewed as part of the **Northgate Revenues and Benefits – Post implementation 2010/11 audit.**

## 8. Compliance with GCSx

We obtained from the Council's IT service a list of staff working within the Housing Benefit and Council Tax section with access to GCSx. This was checked to the manual files maintained in the Housing Benefit/Council Tax Benefit section.

Of the 18 officers on the IT list who matched the HB/CT file we noted that the GCSx form has a section for HR to sign off to confirm that they have seen certain documents to confirm identity. These boxes were not completed for any of the 18 officers. Discussion with the Benefits Service Manager, confirmed that this is a template form provided by the DWP and has not been tailored to the procedures in operation at BFC. It is the Benefits Service Manager that checks identity, not HR and therefore these boxes are not applicable. We have therefore suggested that the template is amended to remove these boxes.

Furthermore, all 18 members of staff had mobile devices forms on file and Memorandum Of Understanding (MOU) appendix B forms which were signed and dated. In respect of the MOU appendix A, whilst these were on file for all 18, one form was undated and another had not been signed or dated

Every time a member of staff accesses the DWP database an NHB5 form is completed. A copy of the information requested is then printed and scanned on file before both documents are coded NHB5 on ICLipse. We tested a random sample of 20 NHB5 documents coded NHB5 on ICLipse and found that on each occasion a NHB5 form had been produced. In one instance the form was dated March 2010 whereas the enquiry was in November 2010. Discussion with the Benefits Service Manager identified that for some reason the enquiry is no longer required at the time the NHB5 is raised, but subsequently the same Benefits Officer needs to access the same claimants details, they will do so based on the original NHB5. However, given that eight months had passed since the NHB5 had been generated, it would be preferable for a new form to be generated.

*Two recommendations have been raised. (Section 3, recommendations 5-6).*

## 9. General Ledger reconciliations

The Finance Team should complete the monthly Housing Benefits reconciliations by the last working day of the following month.

It was confirmed during the audit planning stage that the key Benefit reconciliation for general ledger has not been performed.

The reconciliation process was last completed in October 2010 before the closedown on Pericles.

*A recommendation has been raised. (Section 3, recommendation 7).*

## 10. Previously identified weaknesses

Of the one recommendations raised in the last review which has reached its target date this recommendation is considered not applicable.

*"The Benefits Section should ensure invoices are sent to claimants in a timely manner."*



The recommendation concerning debt collection has been superseded by the recommendation raised in this audit concerning debt collection.

REF

## SECTION 3: ACTION PLAN

INDIVIDUAL AUDIT OBJECTIVE AREA							Assurance	
1. Policies and Procedures							Responsibility	Satisfactory
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date	
1	<p>It was noted for three out three applicable internal procedure notes that there was no evidence of the last date of review and the preparer/reviewer.</p> <p>Through examination of the procedures for backdates it was observed that the notes do not address key controls in the review process. Whilst accepted that procedure notes are a work in progress; a recommendation is raised to address the risk of inefficiency or inconsistent working practises being adopted.</p>	<p>Actions are not taken in accordance with the organisations policies and procedures</p> <p>Incorrect policy leads to incorrect payments.</p> <p>Inefficient or inconsistent working practises are adopted.</p>	<p>When procedures are updated to include Northgate processes; all key controls should be documented as per the DWP guidance.</p> <p>Procedure notes should be reviewed periodically by a nominated officer and evidenced by way of signature, date and version number.</p>	2	Agreed.	Benefit Service Manager	30th June 2011	

INDIVIDUAL AUDIT OBJECTIVE AREA						Assurance	
2. Reconciliations for Data Migration.						Limited	
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date
2	<p>Whilst discussions with officers confirmed that the process as described for the reconciliation of data transferred from Pericles to Northgate was sound, it is not always clear how the copies of the SQL reports provided to us, relate to the errors reported in the Northgate Dataload report. In addition, we have been provided with a number of spreadsheets produced as part of the migration process. However, our review of these documents identified a number of queries that have been referred back to the Benefits team for further clarification before we are able to provide assurance that the overall transfer of data from Pericles has been accurately to Northgate although testing of individual benefit cases reviewed did not identify any discrepancies..</p>	<p>As the data transferred between the two databases forms the basis of all future calculations of benefit for on going claims, any errors or omissions will impact directly on the accuracy of benefit payments.</p>	<p>Officers should ensure that there is a clear trail from the errors identified in the Northgate Dataload report and areas where they have identified the need for sample checking to be undertaken, and the reports/evidence available to ensure that each case has been investigated and any amendments made.</p> <p>In addition, there should be an overall sign off of the data reconciliation process at a senior level to confirm that the data has been accurately transferred.</p>	1	<p>Agreed. Internal Audit to provide a breakdown of the areas requiring clarification for investigation.</p>	Benefits Service Manager	31 <sup>st</sup> March 2011

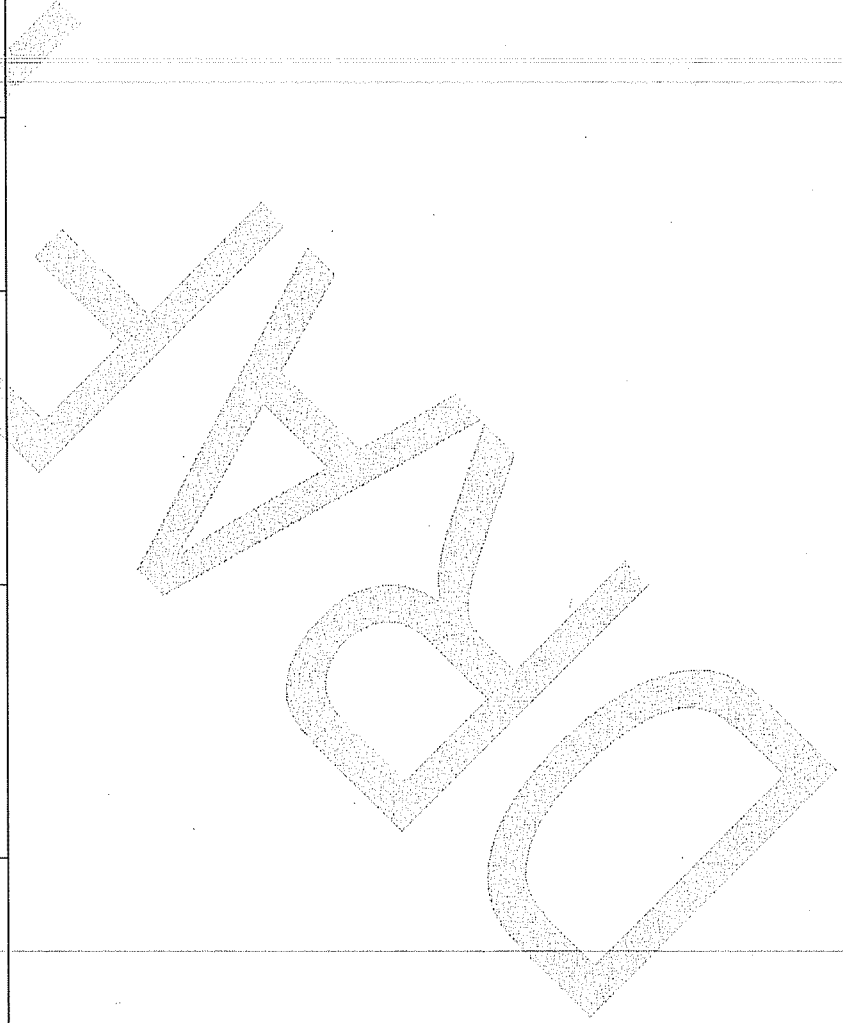
INDIVIDUAL AUDIT OBJECTIVE AREA							Assurance	
4. Benefits transactions							Satisfactory	
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date	
3	Our testing identified 3 out of 5 instances where manual amendments were made to BACS payments prior to the actual payments being made. These manual amendments were noted to all be reductions in the overall total of the BAC's payment. Discussion with officers confirmed that these were due to the need to stop payments being made to claimants whereby a last minute change of circumstances would have lead to them being overpaid if the BAC's payment was processed. Officers confirmed that the BAC's would only ever be reduced by such amendments and never as a way of increasing or adding a payment to the BAC's run. Officers stated that the reason for the need to be able to amend the BAC's payment at this stage was because the process to generate the BAC's takes place overnight, otherwise the system would not be available for users if it.	Unauthorised and inappropriate payments are processed	Benefits should clarify with IT the timing of the amendments to the system versus the cancellation of the BAC's payment in order to ensure that the amendments currently being made to the BAC's is only necessary in very exceptional circumstances.	2	Agreed.	Benefits Service Manager	31 <sup>st</sup> March 2011	

INDIVIDUAL AUDIT OBJECTIVE AREA						
4. Benefits transactions						
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Assurance
	<p>was run during the day. However, we understand from IT that it should be possible to make the amendments on the system up to the point the final BAC's payment run is made and for them still to feed through to cancel the BAC's payment. A recommendation has been made that the Benefits section should clarify this with IT in order that the ability to make amendments is only use in very exceptional circumstances.</p>					<p>Satisfactory</p> <p>Responsibility</p> <p>Target date</p>

INDIVIDUAL AUDIT OBJECTIVE AREA		Assurance					
5. Debt collection		Limited					
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date
4	<p>We noted at the audit planning stage that the debtors module for Northgate had yet to go live. Currently, any new debts requiring an invoice are held in a suspense account pending the running of overpayments. Consequentially invoices are not raised and sent to recipients of overpayments. Discussions with the Benefits Service Manager confirmed that in these circumstances claimants have been written to advising them of the overpayment, although a formal invoice will not be raised until the debtors module goes live.</p> <p>In addition, the Benefits Service Manager confirmed that where an existing debt on transfer to Northgate was being recovered by the agreed reduction in benefit payable, these arrangements were continuing.</p> <p>A sample of 20 overpayments was tested and it was noted that in 4</p>	<p>Debt is not collected in a timely manner thereby adversely affecting the Council's cash position.</p>	<p>Ensure that the debtor's module is implemented effectively to ensure that invoices for all new debt occurring post implementation of Northgate are raised as soon as possible.</p>	1	<p>Agreed. Debtors module is to go live by 4<sup>th</sup> March 2011</p>	<p>Benefits Service Manager</p>	<p>4<sup>th</sup> March 2011</p>

INDIVIDUAL AUDIT OBJECTIVE AREA						
5. Debt collection						
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Assurance Limited Responsibility Target date
	<p>instances an invoice was required but could not be raised due to the Northgate debtors not being fully operational. These 4 overpayments are recorded in the suspense account, 4 are due to be recovered as part of Council tax billing process and the remaining 12 are to be recovered by adjusting the recipients' ongoing entitlement.</p> <p>We understand that although the debtors module is not currently in use, the Benefits team have still been processing write offs on the system. In addition, there are debts that have been showing on Agresso from before Pericles e.g. 1999, which have only recently been approved for write off. We understand from officers that debts raised on Pericles have not been transferred to Northgate as this would feed through to the subsidy calculations making it inaccurate as these Pericles debts have</p>					

INDIVIDUAL AUDIT OBJECTIVE AREA							Assurance	
5. Debt collection							Limited	
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date	
	already been claimed.							





INDIVIDUAL AUDIT OBJECTIVE AREA							Assurance	
8. Compliance with GCSx							Satisfactory	
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date	
5	Memorandums of understanding were reviewed for 18 staff. 1 form was undated and 1 had not been signed or dated.	Bracknell Forest Council are disconnected from the Government Connect network.	All Memorandums of understanding should be signed and dated. Care should be taken to ensure that all forms are signed and dated by the officer to whom they relate.	2	Agreed. In addition, officers will be asked to resign the documents on an annual basis as part of the appraisal process (May 2011) to remind them of their responsibilities in respect of GCSx.	Benefits Service Manager	31 <sup>st</sup> March 2011	

INDIVIDUAL AUDIT OBJECTIVE AREA		Assurance					
8. Compliance with GCSx		Satisfactory					
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date
6	<p>We tested a random sample of 20 NHB5 documents coded NHB5 on ICLipse and found that on each occasion a NHB5 form had been produced. In one instance the form was dated March 2010 whereas the enquiry was in November 2010. Discussion with the Benefits Service Manager identified that if for some reason the enquiry is no longer required at the time the NHB5 is raised, but subsequently the same Benefits Officer needs to access the same claimants details, they will do so based on the original NHB5. However, given that eight months had passed since the NHB5 had been generated, it would be preferable for a new form to be generated.</p>	<p>Bracknell Forest Council are disconnected from the Government Connect network.</p>	<p>An NHB5 form should be generated every time an enquiry is made. Officers should not rely on an existing form where it has been raised several months prior to the enquiry being made.</p>	2	<p>To be agreed with sign off to this report.</p>	<p>Benefits Service Manager</p>	<p>31<sup>st</sup> March 2011</p>

INDIVIDUAL AUDIT OBJECTIVE AREA							Assurance	
9. General Ledger Reconciliations							Limited	
Ref	Weakness	Risk/Implication	Recommended Actions	Priority	Agreed Management Action	Responsibility	Target date	
7	It was confirmed during the audit planning stage that the key Benefit reconciliation for general ledger has not been performed due to continuing system issues.	Financial data cannot be relied upon Material misstatement in the Councils financial statements.	The reconciliation process should be performed in a timely manner	1	Agreed.	Benefits Service Manager and Head of Finance, ECC	31 <sup>st</sup> March 2011	

**Appendix 1: Staff Interview and Report Distribution**

**Staff Interviewed**

- Shanaz Alam                   Benefit Service Manager
- Tim Kirby                     Recovery Officer
- Sharon Okonkwo            Senior benefits assessments Officer
- Kevin Fayemi               Assessment Officer
- Rosie Corah                 Benefits Assessment Officer

**Draft Report Distribution**

- Jane Eaton                   Chief Officer – Performance & Resources
- Shanaz Alam                 Benefit Service Manager
- Simon Hendey               Chief Officer: Housing
- Peter Robinson              Head of Finance (EC&C)
- Graham Hyman              Senior Fraud Investigator
- Sarah Spearing              BFC Contract Manager
- Sally Hendrick              Head of Audit & Risk Management
- Chris Herbert                Borough Treasurer
- Vince Paliczka               Director of Environment Culture and Communities
- Pat Keane                    CO Information Services.

**Definition of Priority ratings:**

<b>Priority</b>	<b>Definition</b>
1	<b>Priority 1:</b> Fundamental weakness in the design of controls or consistent non-compliance with controls that puts the achievement of systems objectives at risk.
2	<b>Priority 2:</b> Weakness in the design of controls or inconsistency in compliance with controls puts the achievement of systems objectives at risk.
3	<b>Priority 3:</b> Recommended best practice to improve overall control.

**Housing and Council Tax Benefit part 2 2010/11**

**Agreement of Auditee**

The audit report along with this form should be printed out and signed by the Auditee and then returned to Sarah Spearing, BFC Contract Manager – Audit, at the following address:

Internal Audit, Finance Section,  
3rd Floor  
Easthampstead House  
Town Square  
Bracknell  
RG12 1AQ

**Agreement of Auditee**

I/we have been briefed on the findings of this audit and have had an opportunity to discuss them with the auditor. I/we have agreed the recommendations and included a management response and a timetable for implementation.

Signed ..... Title ..... Date .....

I/we have received a copy of the Quality Questionnaire and have/ have not returned it to the Head of Audit at Bracknell Forest Council

Signed ..... Title ..... Date .....