

Audit Committee Action Sheet for the Municipal Year 2025/26

No.	Item	Response/Responsible Officers	Status
<u>Meeting on 9 June 2025</u>			
1.	<p><u>5. Head of Internal Audit Annual Report 2024/25</u></p> <p>-To report the progress of implementing the Climate actions at the next meeting.</p>	<p>Progress of Climate Action Plan was reported at Appendix 2 of Internal Audit Progress Report (April to August 2025) presented at the meeting on 27 October 2025 (page 507)</p>	Complete
2.	<p><u>6. Corporate Anti-Fraud Service Annual Report 2024/25</u></p> <p>-To review the coordination regarding abandoned vehicles.</p>	<p>The Council has a webpage dedicated to addressing residents' concerns regarding abandoned vehicles, enabling incidents to be reported either online via an app, or by calling 020 7371 5678.</p> <p>[https://www.lbhf.gov.uk/street-care-and-cleaning/abandoned-vehicles]</p> <p>There is also a facility on the site to follow a link to www.gov.uk where you can check what details DVLA hold regarding a vehicle.</p> <p>Once the Council receives a report, our officers visit the site and assess the vehicle. If we consider the vehicle to be abandoned, we fix a 24-hour notice to it which gives the owner</p>	Complete

		<p>time to claim it. If the vehicle is not claimed during that period, it will be removed and destroyed.</p> <p>In some cases, depending on the condition of the vehicle, a seven-day notice may be sent to the owner requiring them to remove it or contact us.</p>	
	<p>-To provide more information on removal of squatters from commercial properties.</p>	<p>Removing squatters from commercial (non-residential) premises is a civil process, as squatting in non-residential buildings is not a criminal offence unless individuals refuse to leave following a court order.</p> <p>Landlords cannot use force or threats, as this is prohibited under the Criminal Law Act 1977.</p> <p>Legal removal requires one of two court-based routes:</p> <ol style="list-style-type: none"> 1) an Interim Possession Order (IPO), which must be applied for within 28 days of discovering the squatters and requires them to leave within 24 hours of service; or 2) a Standard Possession Order, used when the IPO window has passed or the case involves additional claims such as damages. If squatters ignore the order, enforcement must be sought through a Warrant of Possession via County Court bailiffs or High Court Enforcement Officers. 	<p>Complete</p>
	<p>-To provide information on calculation of loss or gain pursuant to a fraud case involving property.</p>	<p>CAFS measures the financial impact of tenancy and housing fraud in two main ways:</p> <p>(1) the value of fraud prevented, and (2) the value of fraud loss, based on how long the property was misused.</p> <p>1. Prevention Values (What the Council Saves by Stopping the Fraud)</p> <p>CAFS estimates how much money the Council saves when a fraudulent tenancy is stopped. This includes:</p>	

- **Prevent Actual Values:**
The immediate financial loss avoided (e.g., stopping a fraudulent grant or recovering a property).
- **Future Loss Prevented:**
Savings from costs that will no longer continue, such as the cost of temporary accommodation once a property is recovered.
- **Upstream Prevention Values:**
Wider benefits where enforcement—like prosecutions—helps deter other people from committing fraud.

These prevention values differ depending on the size of the property and how it was recovered (e.g., keys returned voluntarily vs. court action). The tables in your document show the estimated savings for each property size.

2. Fraud Loss Values (What the Fraud Has Cost the Council)

Loss is calculated based on **how long the property was misused** before CAFS detected it and could prove the misuse.

Each property size has a **monthly cost multiplier** (e.g., £390 per month for a studio, £1,950 per month for a 5-bed property).

So:

Loss = Number of months misused × (property size multiplier)

There is **no national standard** for valuing tenancy fraud. CAFS therefore uses Council cost data and applies several factors to estimate a true value, including:

- average time households spend in temporary accommodation
- cost of investigations
- number of rooms recovered
- whether recovery required court action

Complete

- void and repair costs
- unpaid rent

These factors help create realistic loss and prevention valuations that reflect the true financial impact of fraud on the Council.

4. Values used throughout 2025/26

Prevention value

	1 & Studio	2-bed	3-bed	4-bed	5+
Keys returned	£17,275.00	£34,950.00	£52,625.00	£70,300.00	£87,975.00
Court possessions	£14,225.00	£31,900.00	£49,575.00	£67,250.00	£84,925.00

Loss value

The loss value depends on how long the investigation can prove (balance of probability) the misuse occurred before detection. The following multipliers apply dependent upon the size of the property.

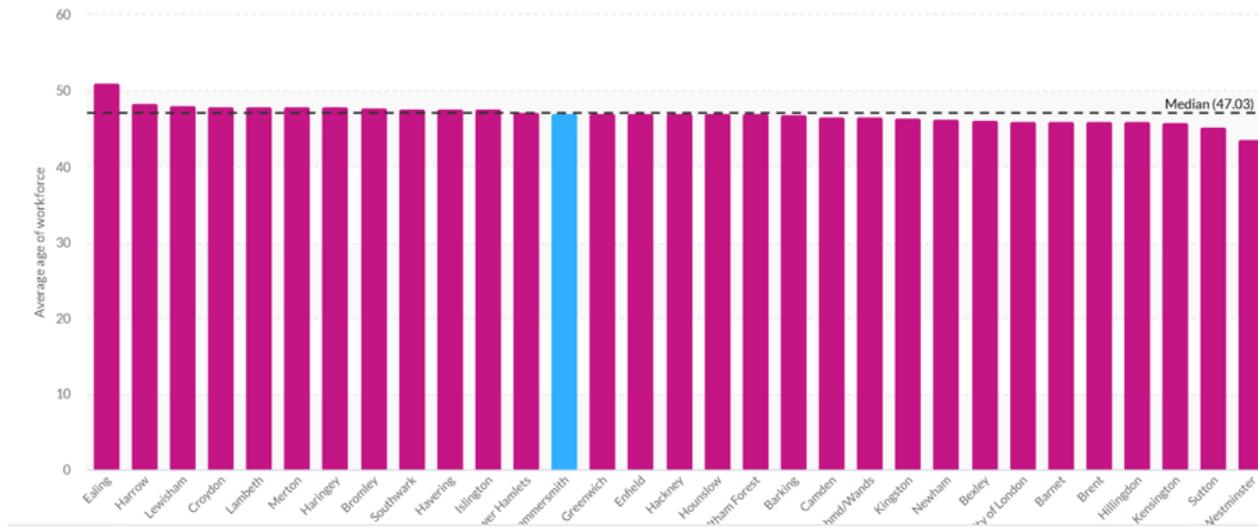
1 & Studio	Number of months misused x £390
2-bed	Number of months misused x £780
3-bed	Number of months misused x £1,170
4-bed	Number of months misused x £1,560
5+	Number of months misused x £1,950

Meeting on 27 October 2025

3. 4. Statement of Accounts 2024/25, including Pension Fund Accounts and Annual Governance Statement

-To provide a comparison on staff age profiles across London boroughs

Average age of workforce – 12 months up to 31st March 2025
 Hammersmith and Fulham’s average age of workforce is 47.14, which falls into the third quartile of all London Boroughs.
 Source: InfiniStats Ltd.



Complete

4. 7. Risk Management Update

-To bring the Annual Complaints Report back at some point

The relevant report will be included in the draft Work Programme for 2026/27

Complete

Meeting on 1 December 2025

5.	<p><u>3. Minutes of the Previous Meeting</u></p> <p>To keep track of the outstanding actions to be taken for issues raised at the meetings.</p>	<p>The outstanding issues and actions are now tracked.</p>	Complete
6.	<p><u>4. Annual Report of the Audit Committee - Municipal Year 2024/25</u></p> <p>-To put a reference on the meeting when the audit fees were discussed</p> <p>-To update the progress of recommendations for the Chair's review before presenting the report to the Full Council.</p>	<p>The updated Annual Report of the Audit Committee has been presented to the Full Council at its meeting on 28 January 2026.</p>	Complete

7.	<p><u>5. Corporate Anti-Fraud Service Half-Year Progress Report - 1 April 2025 to 30 September 2025</u></p> <p>-To provide information on the findings of the survey conducted by the National Anti-Fraud Network.</p>	<p>NAFN Local Authority Counter Fraud Report 2025</p>	Complete
8.	<p><u>6. Corporate Health and Safety Annual Update 2024/25</u></p> <p>-To provide more information on ways to guard against violence and aggression in the two smaller H&F libraries</p> <p>-To understand more about the incident(s)</p>	<p>Information for both issues have been provided directly to the Councillor concerned and also circulated to the Committee on 12 and 15 December 2025.</p>	Complete

	happened to the teachers in H&F schools		
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6 March 2026