

NORTH LINCOLNSHIRE COUNCIL

AUDIT COMMITTEE

COUNTER FRAUD PROGRESS REPORT

1. OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To provide the Audit Committee with an appropriate level of assurance that counter fraud arrangements are adequate.

2. BACKGROUND INFORMATION

2.1 The Counter Fraud Strategy sets out the council's determination to deter, prevent and detect fraud and safeguard its assets. The Strategy encompasses policies and procedures that collectively help drive down the risk of fraud and provide a framework to investigate instances of potential fraud. The Strategy is revised periodically to reflect changes in legislation and recommended best practice guidance. This ensures that the council remains at the forefront of the prevention and detection of fraud and corruption.

- 2.2 The Bribery Act comes into force in July 2011. The new Act clarifies the offence of bribery (relevant to the public sector) as:
- To offer, promise or give an advantage
 - To request, agreeing to receive or accepting an advantage

There is also a new offence that is relevant to all public bodies including councils that do not have adequate systems in place to prevent a bribe being paid on its behalf.

- 2.3 Internal audit recently reviewed arrangements in place in response to this legislation. The review found work had already started to raise awareness through publicity and training. Further measures are also scheduled to strengthen arrangements including revision of relevant policies. The Counter Fraud Strategy has been updated and a new appendix is attached (appendix A).
- 2.4 Counter fraud work continues to be an important feature in the audit plan. Resources have been identified for preventative work and a

contingency for responsive work such as investigations. During 2010/2011 greater emphasis has been placed on counter fraud work in response to CIPFA and Audit Commission guidance and the increased risk of fraud across the public sector as a result of the recession. A summary of the work is provided in appendix B.

- 2.5 Risk assessed proactive work to evaluate risk of misuse of council funds has been completed for mileage and overtime claims. No frauds were highlighted however non-compliance with overtime policy was found in one section.
- 2.6 Members have received regular updates on promotional work to raise awareness of the council's counter fraud arrangements. The quarterly counter fraud newsletter 'Fraud Focus' provides an important opportunity to remind staff of counter fraud policies and emerging risks. Important contributions have been made by colleagues across the council involved in countering fraud. The March edition is attached in appendix C and contains an article on the Bribery Act and the relaunch of the Counter Fraud Strategy.
- 2.7 Forty seven referrals (187 in total in 2010/11) have been received via the Whistle Blowers' hotline and there has been increased use of the web facility. The majority are housing benefit cases. Savings realised as a result of these calls for April is £22.5k relating to housing and council tax benefits overpayments.
- 2.8 The rate of investigations carried out by internal audit has increased. A total of 42 cases were investigated by Internal Audit by the end of the year, compared with 27 during 2009/10. During 2011/12 a further 8 cases have been received. Human Resources are leading on 2 of these investigations. The cases mainly represent small scale cash anomalies and theft of council equipment. All are investigated and appropriate action is taken by Human Resources and improvements to control issues are recommended where necessary.
- 2.9 In January Members were informed of a significant attempted external fraud (£0.6m) against the council which was successfully averted and reported to the Police. We have been informed by the Police (Economic Crime Unit) that an arrest has been made as part of a national operation.
- 2.10 The Benefits Fraud Team continues to work proactively and has achieved successful outcomes. The Council has had an ongoing proactive exercise with DWP since 2009 with one officer from each organisation working together to identify and tackle some of the more serious long standing benefit frauds where a customer was living with an undeclared partner.

To date the exercise has identified £191k of fraud. This figure includes overpayments of housing and council tax benefits paid by the council and Income Support and Job Seekers Allowance paid by the DWP. One case has already successfully been prosecuted, 4 others have been referred for prosecution, 2 customers have received formal cautions and 1 an Administrative Penalty. One of the cases that is being recommended for prosecution has also been referred to DWP's Financial Investigation Unit for a financial investigation in accordance with Proceeds of Crime Act.

It is expected that when the joint exercise is concluded between £250,000 and £300,000 worth of overpayments will have identified across DWP and housing and council tax benefits.

Over the last year the Team had 370 successful cases totaling over £488.5K in housing and council tax benefit overpayments. This represented an increase of 41% on the previous year and was largely attributed to the joint 'living together' exercise carried out with the DWP, referred to above. During 2010/11 25 cases were successfully prosecuted at court whilst a further 85 people received either official cautions or administrative penalties. There are many more ongoing cases and it is the most successful year ever for the team.

- 2.11 The Audit Commission's National Fraud Initiative (Data Matching) exercise 2010/11 data sets have been received. The exercise is extensive and 65 reports containing 8,410 matches have been released to date. So far 6,569 matches have been addressed and the others are being investigated. Over £16.6k fraudulent housing benefit payments and £8.7k creditor overpayments have been identified so far. The deadline for completion of this work is December 2011. Further updates will be reported to the Committee during the year along with final results when known.
- 2.12 Internal Audit is also carrying out an internal data matching exercise using audit interrogation software. The exercise has highlighted over £11k creditor overpayments and further matches are being investigated. No overpayments appear to be fraudulent so far and recovery action is taking place in all cases. Given the volume of transactions the level of the creditor overpayments is relatively low and provides a good level of assurance on the adequacy of controls in place to prevent overpayments overall. Nevertheless the work has highlighted some opportunities to strengthen arrangements further and a report is being prepared with the details.
- 2.13 The Audit Commission's national fraud survey was submitted in May and the results will be published next year in their national report on fraud entitled Protecting the Public Purse. An update will be provided to the Committee when the report is published.

- 2.14 A meeting has been held with the police to reaffirm liaison and referral arrangements. A protocol for working together has been drafted to ensure appropriate referrals are made for the police to investigate and adequate feedback is provided. In addition joint proactive work opportunities were agreed including an article in the counter fraud newsletter –Fraud Focus.

3. OPTIONS FOR CONSIDERATION

- 3.1 The Committee is asked to consider whether regular reports on proactive and reactive fraud work (similar to those shown in appendix B) provide sufficient assurance on the adequacy of counter fraud arrangements during 2011/2012.
- 3.2 The Committee may also decide that a system of regular update reports will not provide sufficient assurance on the adequacy of counter fraud arrangements in place and may seek alternative arrangements.

4. ANALYSIS OF OPTIONS

- 4.1 The Counter Fraud Strategy complies with statutory requirements and professional guidance available and is designed to provide this Committee with the assurance required. Members should ask sufficient questions to ensure the Strategy will provide sufficient assurance to fulfil their role as set out in the Committee's terms of reference.
- 4.2 The option set out in 3.2 represents an opportunity missed to receive an important source of assurance to assist the Committee to fulfil its role effectively.

5. RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY, IT)

- 5.1 Counter fraud actions are met from the Internal Audit budget and have been incorporated into the 2011/2012 Audit Plan. Minor costs associated with the telephone and publicity for the Hotline will continue to be maintained within the Finance Service budget. Savings should continue to accrue as a result of improved efficiency and the avoidance of loss.
- 5.2 There are no additional staffing implications, as the internal audit section will continue to operate the Hotline from within existing resources. Staff training is resourced from time set aside in the Audit Plan to develop counter fraud arrangements.
- 5.3 An effective Counter Fraud Strategy demonstrates the council has good arrangements in place to support the Annual Governance Statement and to promote good corporate governance.

6. OTHER IMPLICATIONS (STATUTORY, ENVIRONMENTAL, DIVERSITY, SECTION 17 – CRIME AND DISORDER, RISK AND OTHER)

6.1 The Chief Financial Officer has a statutory duty under the provisions of the Local Government Act 1972 to ensure the proper administration of the council's financial affairs.

The council's arrangements to prevent, detect and deter fraud and corruption comply with relevant legislation such as, Public Interest Disclosure Act 1998, Regulation of Investigatory Powers Act 2009 Proceeds of Crime Act 2002 (as amended by the Serious Organised Crime and police Act 2005), Terrorism Act 2000 (as amended by the Anti Terrorism and Security Act 2001 and Terrorism Act 2006), the Money Laundering Regulations 2003 and 2007 and the Bribery Act 2010.

6.2 There are no other implications.

7. OUTCOMES OF CONSULTATION

7.1 There are no consultation issues

8. RECOMMENDATIONS

8.1 The Audit Committee should consider whether the counter fraud work programme delivers a sufficient level of assurance on the adequacy of counter fraud arrangements.

8.2 The Audit Committee approves the appendix on the Bribery Act 2010 for inclusion in the Counter Fraud Strategy (appendix A).

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Date: 09/06/11

Background Papers used in the preparation of this report :

CIPFA – Combating Financial Crime Further Guidance on Anti Money Laundering for Public Sector Organisations

CIPFA Risk of Fraud Red Book

The Bribery Act 2010 modernises the law on bribery. The Act comes into force on the 1st July and makes it an offence to;

- Offer, promise or give a bribe (section 1 of the Act)
- Request, agree to receive, or accept a bribe (section 2 of the Act)

A bribe is 'a financial or other advantage that is offered or requested with the intention of inducing or rewarding the improper performance of a relevant function or activity, or with the knowledge or belief that acceptance of such an advantage would constitute the improper performance of such a function or activity'

Or in short rewarding a person as encouragement for them to perform their duties differently or not at all.

A relevant function or activity, is any function of a public nature. By virtue of this whilst the Act is largely targeting commercial organisations the law itself applies to the council. This means that the council can be liable, under section 7 of the Act, if it fails to have systems and procedures in place to prevent persons associated with them from bribing.

The council has adopted the recommended six principles for bribery prevention, below which are;

Risk assessment – knowing and keeping up to date the bribery risks faced by the council – *the council continually assesses the risk of fraud for new and emerging risks, this includes the risk of bribery. An exposure profile is produced and resources are deployed in providing assurance that sufficient systems and controls are in place to reduce/mitigate risks.*

Top level commitment – establishing a culture across the council where bribery is unacceptable. - *The council has a strong Counter Fraud Strategy that is reviewed at least annually and approved by the Audit Committee. Bribery is referred to in this strategy which contains a clear and unambiguous message that the council will not tolerate and will respond to any allegation of fraud or corruption. All employees received a copy and new employees are made aware via the induction process. Members are also required to attend counter fraud training, and contractors are made aware via introductory tendering documentation and terms and conditions of contacts awarded.*

Due diligence – knowing who the council deals with and being confident that these organisations have similar anti-bribery policies and that relationships are transparent and ethical – *The council has set up lists of approved contractors that it deals with, these contractors go through a stringent vetting process. Initial documentation makes it clear that the council does not allow any unacceptable behaviour (which is clearly defined) and provides a link to the Whistleblowers' Charter and Counter*

Fraud Strategy which potential contractors are expected to make themselves familiar with. The tendering process is used to determine the potential contractors meet the requirements of being open and transparent. Finally the terms of the contract includes standard paragraphs to reiterate the council's stance on bribery and corruption.

Clear, practical and accessible policies and procedures – having the policies in place to ensure that pecuniary interests are declared and that gifts and hospitality is duly recorded. – *The council expects members and employees to declare any pecuniary interests that they have, and is clear on what constitutes a pecuniary interest. Declarations are required at meetings and also annually. Gifts and hospitality may be received in the course of business but the Interests, Gifts and Hospitality policy makes it clear that these should not be solicited and must be recorded. Both policies are referred to in the Counter Fraud Strategy and on the Intralinc, all new members and staff are made aware of requirements through the induction process, which refers also to the codes of conduct which reinforce the message.*

Effective implementation – ensuring that anti bribery measures are in all internal controls and relevant policies – *The council's Internal Audit Service has a risk based annual plan of systematic checking of internal controls. The auditors' professional Code requires that auditors remain vigilant to the risk of fraud and corruption on any audit. There is also a specific counter fraud plan where new and changing systems are proactively checked for the risk of fraud and corruption.*

Monitoring and review – keeping the controls that are sensitive to bribery in place and under review. – *The Counter Fraud Strategy which encompasses anti bribery measures is kept under continual review as is the risk assessment that populates the counter fraud section of the Internal Audit Plan.*

Internal Audit Plan 2010/11 Quarter 4 and 2011/12 Counter Fraud Summary

Area	Scope	Planned Days	Progress
Creating and maintaining the anti fraud culture			
Publicity	Continued development of system, promotional and awareness raising activities, refresh to risk assessments, and strategy	5	All staff received a counter fraud leaflet in their February Pay and council wide message were issued to coincide with this date.
Counter Fraud Strategy	Ensure it is fit for purpose and in line with best practice	5	The Strategy has been updated to incorporate the implications of the Bribery Act. A full review of the Strategy is due later in the year.
Joint reporting	Ensure co-operation across all departments to be able to accurately assess fraud risk for the council	5	Further work to improve liaison with both Human Resources and the Police in respect of investigation referrals is ongoing Referral protocols have been developed and key contacts have also been established. Other audit work is also underway to ensure all potential cases are referred to Internal Audit.
Prevention			
Designing out fraud	Advice in areas where changes to systems are proposed - i.e. cheque printing in 2010/11 and ePayments, e revenues and ebenefits	10	The planned eIncome system work is delayed until there is sufficient take up to examine. However advice on changes resulting from restructuring has been provided. And proposed alternatives to existing systems are evaluated e.g. the replacement of paper based payroll authorisation documentation with scanned documents.
Deterrence			
Fraud Newsletter and Council Wide Communications	Publication of a quarterly newsletter and issue of alerts and council wide communications	5	Quarterly newsletters continue to be published. The police will provide regular articles on local issues.
Detection			
Data Matching – National Fraud Initiative (NFI)	Audit assistance in the annual exercise of data matching. In 2010/11 council tax matches and data submission for 2011/12 full exercise	25	NFI match reports were received early from 25 th January onwards. Good progress has already been made although the deadline is not until December 2011. An in-house data matching exercise was also carried out to identify duplicate creditor payments. This work is still in progress but approximately £20k has been identified to date across both exercises.
Hotline	Audit response to allegations received via the hotline	30	The hotline is continually publicised via the Fraud Focus newsletter. There has been an increase in the use of the email facility to report allegations
Money Laundering	Provision of the system set up client identification checks with services	5	Key staff have been trained, the policy has been changed to reflect changes in legislation. Refresher training will take place in the year. Use of the policy matters system and elearning are being explored.
Investigation			
Proactive – misuse of council funds audits	Rolling programme of audits of potential misuse of council funds.	20	Reviews of the car mileage system and overtime payments have been concluded and no fraud was identified. A timesheet audit is currently in progress. Spot checks of imprest accounts are also in progress.
Proactive –	Income based audits (5	40	A review of car parking income was recently

investigation of high risk income collection areas	sites)		been completed and no significant issues were found. Income collection for Bereavement Services is currently in progress and other income sites are planned later in the year.
Proactive – development of IDEA software	To identify areas where software can be used to detect and investigate fraud	10	8 audit staff have been trained in IDEA – data interrogation software. The software will be used in several counter fraud audits in 2011/12
Reactive Investigations		As required	

fraud focus

North Lincolnshire Council's counter-fraud newsletter No. 4 March 2011



Shout about it!
Don't stay silent
over fraud p4

How are we doing?

This is our fourth quarterly Fraud Focus publication and it covers such issues as the revised Counter Fraud Strategy and the council's response to emerging legislation such as the Bribery Act. We aim to report such changes so that we can all be aware of current issues and respond to them. Now we have been providing Fraud Focus for a year we would like to know what you think of it. Do you find the content useful? What might you like to see more of? You can give your comments via email to any of the contacts listed on the last page. **Carol Andrews, Audit & Risk Manager**

Bribery Act - what is it?

It has always been seen as morally wrong to give or receive a bribe. However the new Bribery Act which was given royal assent in April 2010, makes the law and particularly the offences much clearer. The law is due to come into force in the coming months and makes the following actions an offence of bribery:

- ◆ To offer, promise or give an advantage;
- ◆ To request, agreeing to receive or accepting an advantage.

What is meant by an advantage is not purely financial – for example: money or a gift, but is anything that gives the briber an

advantage. This might include being awarded a contract, or being excluded from legislative constraints such as a planning permission.

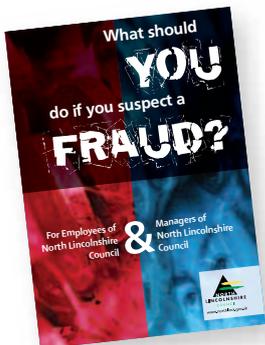
In addition there is a new offence that is relevant to all public bodies including councils. This makes it an offence for an organisation not to have adequate systems in place to prevent a bribe being received or paid on its behalf: for example, an employee receiving or giving a bribe.

The council has a number of safeguards in place as part of our corporate governance arrangements. These ensure that all staff are clear that the giving

or receiving of bribes is not allowed. The safeguards that we have in place, that all staff should be aware of are:

- ◆ Codes of Conduct for staff and members which set out the standards of conduct and practices North Lincolnshire employees are expected to follow. This is an integral part of the contract of employment.
- ◆ Other more specific policies are:
 - (1) The Interests, Gifts and Hospitality Policy, whereby council employees are informed that they must not

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New strategy
Do you know what
you should do? p3

Bribery Act

Continued from p1

accept any offer of gifts or hospitality. All such offers should be recorded.

- (2) All employees are also expected to declare any interests that could have an impact on them fulfilling their employment role. For example: having a relative

that owns a firm with which the council does business.

- ◆ The new legislation was included in the updated Counter Fraud Strategy (summary included in this edition) and Members have recently received training.

Internal Audit carry out regular reviews of the policies in place,

to ensure they are complied with. In addition, a survey earlier in the year identified that there was widespread awareness of these policies amongst staff. All new staff are made aware via the council's induction programme for new employees. Further detail can be found on both these policies on Intralinc.

Scam watch

Many websites now give valuable information on nationally-occurring frauds. They set out the various types of fraud, how they are carried out and most importantly how to protect yourself.

At the council we use these websites to make sure we take every possible step to protect public money and report – via councilwide communications and this publication – how you can help us and yourselves from falling victim of the numerous scams doing the rounds.

Two of the most useful sites are actionfraud.org.uk and direct.gov.uk. Both also tell you what to do if you suspect fraud or have been a victim of it.

Recent articles include these police warnings:

- ◆ **Ponzi scams** These are 'get rich quick investments.' Individuals are asked to invest in high return schemes. The investors are paid out initially, which encourages them to pass the word on to friends and relatives. Unfortunately there is no real investment and money received from new investors is used to pay the old investors. When the fraudsters have earned enough they simply disappear with the money and the whole pyramid system collapses, with investors losing considerable sums.
- ◆ **Boiler room scams** are similar investment schemes, so called because of the high pressure sales tactics used by the cold callers to get you to invest in non-existent shares and schemes.

- ◆ **Council tax reduction scams** Still doing the rounds are fraudsters posing as council or valuation office officials saying that you are entitled to a refund. They ask for your bank details then take money from your account.
- ◆ **Working from home scams** There are plenty of legitimate secret shopper and home working employers. Unfortunately there are also fraudsters posing as these, to get you to send money in return for becoming a secret shopper or homemaker. Be wary of giving money up front to any scheme.
- ◆ **Replacement bank cards** Fraudsters pose as bank officials to tell you there is a problem with your bank card. They appear legitimate as they ask you to pop into a branch but not before taking your card details and making withdrawals from your bank. Your bank will never ask for details; they should already have these. Never give any details on your card or your PIN either to a caller or via the internet unless you are sure the request is genuine.
- ◆ **Facebook emails** A current scam appears to come from Facebook where you can register your name against an @facebook.com address. The email encourages you to do it now before your name is taken. This is nothing more than an attempt to access your Facebook profile. Our article in *Fraud Focus 3* gave other useful tips on using social networking sites safely.

Home working: don't fall foul of bogus schemes



New counter-fraud strategy

The council has recently refreshed its Anti-fraud, Theft and Corruption Strategy. It has been approved at the Audit Committee and renamed the Counter Fraud Strategy.

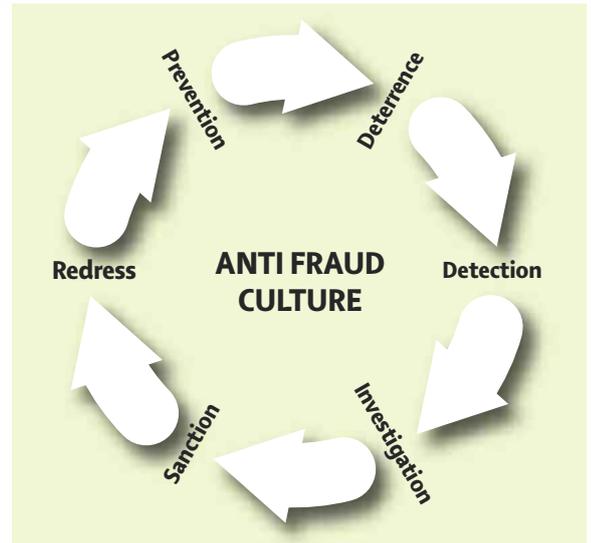
The strategy sets out the council's approach to preventing, detecting and investigating fraud. The Strategy, which is on the council website and Intralinc, is 16 pages long, plus six appendices. Below is a summary of the contents:

Foreword and Introduction (pages 1-16): Set out the council's commitment in creating a culture of a zero tolerance to fraud and, in doing so, ensuring council resources are used for their intended purpose, that of providing services to the citizens of North Lincolnshire. The strategy is binding on and requires commitment from, councillors, employees, contractors/suppliers, partners and service users. The strategy sets out the specific roles of the Audit Committee, Service Director Finance, Internal Audit and managers.

The diagram above shows the fraud cycle. The Strategy covers all elements, and explains the measures the council has in place.

In summary the strategy states:

- ◆ **Prevention:** the council will do all it can to prevent fraud in the first instance by ensuring that we have robust controls in place, such as codes of conduct and procedures, and we will work with other agencies to combat fraud.
- ◆ **Deterrence:** the council will deter fraudsters by widely publicising that fraud will not be tolerated and robust action will be taken including recovery of losses.
- ◆ **Detection:** internal controls are in place to detect fraud. Other measures include audits and sharing data with other agencies to highlight potential concerns.
- ◆ **Sanction and Recovery:** where fraud is proven the council will apply the disciplinary policy sanctions which can range from the issue of a warning to dismissal. Referral to the police for criminal action can also be made. In all cases



the council will take appropriate action to recover sums lost.

All employees and councillors should be familiar with pages 1-16. The appendices provide more information when a fraud itself is suspected. The following summarises the appendices:

- ◆ **Appendix 1:** the Whistleblowers Charter sets out your responsibility to report fraud, how you can do this and what safeguards you can expect when you do, including confidentiality.
- ◆ **Appendix 2:** the Fraud Response Plan covers what we need to know about and how you can report your concerns.
- ◆ **Appendices 3 and 5** set out how we will investigate and prosecute benefits and other types of fraud.
- ◆ **Appendix 4:** Surveillance policy highlights how the council can carry out surveillance if necessary as part of any investigation to gather evidence.
- ◆ **Appendix 6:** Anti money laundering policy, sets out what money laundering is and what action you should take should you suspect it.

The strategy can be found on the council's website or Intralinc. If you need a copy or more advice, call Internal Audit on 296103, 296050 or 296046.

*Don't let your silence
allow fraudsters to win*



Silence is a fraudster's best friend

Often fraud victims stay silent and don't report it. If you have been a victim it is good to report it: not only can you get support and advice, but a national picture of frauds can be drawn up. Thus resources can be used nationally to stop others failing victim.

If you have been a victim, always tell your bank, to stop the fraud; also report it to actionfraud.org.uk

The council wants to know about anyone you think

is trying to commit, or has committed, a fraud against the council. We encourage all staff and members of the public to report cases of fraud.

You can do this either directly using the contacts given, or via the council hotline. You do not have to leave your name, and all calls are treated in confidence. The hotline and contact emails are always printed in *Fraud Focus*.

National Fraud Initiative (NFI) update

In October 2009 the council, under the NFI exercise, submitted data on households claiming a single resident discount for Council Tax, and Electoral Roll data. The Audit Commission which administers the NFI, matched these data and highlighted where there appeared to be more than one adult living at an address, despite a single resident discount being claimed.

The council has been sorting through the matches to confirm whether each household is entitled to a discount. Often we found that a young adult had turned 18 and this had not been declared. If the 18 year old is in further education a 25% discount is available instead, and the council tax charged

remains the same. If however the 18 year old has left education the discount has been cancelled.

The exercise is nearly over and could result in an estimated £40,000 of discount being cancelled as there is no entitlement to this or student discount.

The council submitted all other data in October 2010. That will enable us to investigate potential benefit fraud. Mismatches were returned to the council on 25 January for investigation. If you are aware that your household circumstances have changed, such as a young adult turning 18, or a partner moving in or out, be sure to tell the local taxation team so that you can receive the correct benefits and discounts.

New benefits legislation

New legislation introduced in April 2010 allows the council to temporarily suspend future benefits for those found to be claiming benefit fraudulently.

The new legislation shows that the government and the council are toughening up on benefit cheats. The council reported via the *Telegraph* that the first offender to which the legislation has been applied received a formal caution and benefit was stopped for four weeks, for fraudulently claiming £631 by failing to declare all income. Other cases are currently being investigated.

If you are aware that your circumstances have changed, such as...

- ◆ a reduction or increase in earnings,
- ◆ a partner moving in or out
- ◆ a dependent leaving the household, leaving school, or starting work

Benefits fraud results

- ◆ Last year 1,000 allegations were investigated, many tip-offs come via the hotline (296666; more details above in 'Silence is a fraudster's best friend').
- ◆ Since April 2010, 234 cases of fraud have been identified.
- ◆ £578,388 of benefit has been recovered since April 2009.
- ◆ Prosecutions and sanctions have been applied to 177 benefit cheats.

... make sure you make the benefits team aware so that you receive the correct benefit, and are not purposefully overpaid which could result in a sanction like that above.

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**If you have any
comments or
suggestions on this
newsletter, please
email**

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