

Audit & Standards Committee

30th July 2019

Report of: Head of Internal Audit

ANNUAL FRAUD LOG 2018/19 AND COUNTER FRAUD UPDATE

1.0	Summary:
1.1	This report provides an update on counter fraud activity at the Council and a log of reports of attempted or alleged fraud against the Council during the financial year 2018/19.
2.0	Recommendations
2.1	That Audit and Standards Committee note the contents of the report
3.0	Report Detail
3.1	In line with the Council's Counter Fraud and Corruption policy, at the end of each financial year, the Head of Internal Audit provides a log of all reports of fraudulent activity or attempts made against the Council. This provides the committee with oversight of investigation work and trends.
3.2	This report relates to corporate frauds and excludes any housing benefit frauds, which are subject to separate investigation and reporting mechanisms.
3.3	For the year 2018/19, the Head of Internal Audit has not been informed of any fraudulent activity or attempts against the Council. As such, no detailed log has been produced.
3.4	In order to continue to build the resilience of the Council against fraud and embed the zero tolerance culture which has been set by the Counter Fraud and Corruption policy, various counter fraud work takes place. There is also a counter fraud action plan which is monitored by the Council's s151 officer and Head of Internal Audit and is subject to review by the Senior Leadership Team. The latest version of this plan is provided in Appendix A for the committee's information.
4.0	Consultation and Feedback (including Scrutiny Committee)
4.1	Not applicable.
5.0	Next Steps
5.1	The counter fraud action plan will continue to be monitored by Internal Audit and management and will be presented to the committee again in November 2019.

6.0 Financial Implications
6.1 There are no financial or other resource implications arising directly from this report.

7.0 Legal and Governance Implications:
7.1 There are no legal implications arising directly from this report.

8.0 Equality and Safeguarding Implications:
8.1 There are no equalities or safeguarding implications arising directly from this report.

9.0 Community Safety Implications:
9.1 There are no community safety implications arising directly from this report.

10.0 Other Implications
10.1 There are no other implications arising directly from this report.

11.0 Risk & Mitigation:
11.1 The Council's Counter Fraud and Corruption policy and action plan aim to manage the risk of fraud and ensure that proportionate action is taken to respond to key risks.


Background Papers:
Not applicable.

Appendices
Appendix 1: Counter Fraud Action Plan – July 2019

Report Timeline:		
	Equalities Check & Challenge	N/A
	SLT Sign off	N/A
	Previously Considered by Cabinet	N/A
	Director Approval	19/07/2019
	Chief Finance Officer Sign Off	19/07/2019
	Monitoring Officer Sign Off	22/07/2019

Exempt Reports
N/A

Date of Review to make public (Exempt Reports only)
N/A

Report Author & Job Title
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