

THURSDAY, 25 OCTOBER 2018

REPORT OF THE HEAD OF AUDIT & GOVERNANCE

COUNTER FRAUD UPDATE

EXEMPT INFORMATION

None

PURPOSE

To provide members with an update on the Counter Fraud work completed to date during the 2018/19 financial year.

RECOMMENDATIONS

That the Committee:

- 1 Considers this report and raises any issue it deems appropriate.**
- 2 Endorses the Counter Fraud & Corruption Policy Statement, Strategy & Guidance Notes (Appendix 1).**
- 3 Endorses the Whistleblowing Policy (Appendix 2)**
- 4 Endorses the Fraud Risk Register summary (Appendix 3)**

EXECUTIVE SUMMARY

The Counter Fraud & Corruption Policy Statement, Strategy & Guidance Notes has been reviewed in line with best practice and is attached as **Appendix 1**. There have been no significant changes to the policy – all changes are shown in the document for information. The Counter Fraud Work Plan forms part of the strategy and has been updated for the 2018/19 financial year.

In addition, and in line with best practice, the Whistleblowing Policy has also been reviewed and updated and is attached as **Appendix 2**. Again, no significant changes have been made and all changes are shown in the document for information.

In line with good practice, Internal Audit maintains a Fraud Risk Register which details all the potential frauds that could happen. This is reviewed and updated on a quarterly basis and a summary is attached as **Appendix 3**.

Work has progressed on data matches identified through the National Fraud Initiative (NFI) and Internal Audit are currently looking at the matches identified for potential savings on Single Person Discounts (SPD) awarded. A new data matching exercise is currently underway, with matches being made available in February 2019.

RESOURCE IMPLICATIONS

None

LEGAL/RISK IMPLICATIONS BACKGROUND

None

SUSTAINABILITY IMPLICATIONS

None

BACKGROUND INFORMATION

None

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LIST OF BACKGROUND PAPERS

None

APPENDICES

Appendix 1 Fraud & Corruption Policy Statement, Strategy & Guidance Notes

Appendix 2 Whistleblowing Policy

Appendix 3 Fraud Risk Register Summary