

BRISTOL CITY COUNCIL

Audit Committee

29th January 2016

Report of: The Chief Internal Auditor

Agenda item 12

Report Title: Annual Fraud and Error Update

Ward: Citywide

Officer presenting report: Andrea Hobbs – Audit Manager (Investigations)

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RECOMMENDATION

The Committee:

- Note the counter-fraud and error work being undertaken by the Council
- Note the assessment of the Council's arrangements for counter fraud work against best practice checklists (*see Appendices 1 and 2*)
- Approves the suggested amendments to the Anti-Fraud and Corruption Strategy and Policy (*Appendix 3*)

SUMMARY

This report is intended to provide assurance to management and the Audit Committee of:

- the effectiveness of counter fraud and error arrangements within Bristol City Council.
- the Council's increased focus on fraud prevention.

The significant issues in this report are:

- The Council's arrangements assessed against good practice set out in:
 - The European Institute for Combatting Corruption and Fraud (*Appendix 1*)
 - CIPFA's Counter Fraud checklist (*Appendix 2*)
- Fraud prevention work undertaken over the previous 12 months (*Para 4*)
- Fraud experienced by the Council in the last twelve months (*Para 5*)
- Emerging fraud risks (*Para 2*)
- Suggested amendments to the Anti-Fraud and Corruption Strategy and Policy (*Para 2.9 and Appendix 3*).

Policy

This report is submitted in accordance with the Audit Committee's Terms of Reference, and Internal Audit's Charter, Strategy & Terms of Reference.

Consultation:

Internal: SLT.

External: None necessary

1. Introduction and Context

- 1.1 The purpose of this report is to provide assurance to management, the Audit Committee and the Public that Bristol City Council, in line with the Local Government Fraud Strategy “Fighting Fraud Locally” and its own policy:
- acknowledges the fraud risks it faces
 - takes action to prevent and detect fraud
 - actively pursues fraudsters and financial recovery where possible
- 1.2 Its commitment to this strategy is demonstrated by the work undertaken throughout the year by the Investigations Team and other areas of the Council such as Local Taxation and Accounts Payable, to prevent and detect fraud and error. Key outcomes demonstrating the success of this work include:
- the recovery of 40 council properties by the Investigations team (Tenancy Fraud) for re-allocation to those with a genuine need for housing
 - the potential recoverable savings identified of £760,000.
 - the fraud prevention work completed, in progress or planned.

2. Acknowledgment of fraud risks

Fraud Risk Registers

- 2.1 The Council maintains a fraud risk register. The fraud risks are reviewed annually and that process is currently underway, to aid with the development of a strategy and action plan for counter fraud work for the forthcoming year.
- 2.2 The fraud risk registers have largely been maintained within Internal Audit, the intention over the forthcoming year is to make these registers more dynamic and promote easier sharing and update of the registers with the risk owners in the directorate, using the Alfresco document management system.
- 2.3 Fraud risk areas covered by the register are:
- Benefits and Council Tax Reduction
 - Personal Budgets/Direct Payments
 - Local Tax Exemptions and Discounts
 - National Non-Domestic Rates
 - Procurement
 - Recruitment and Payroll
 - Tenancy and Right to Buy
 - Blue Badge and Parking
 - Treasury Management

Participation in annual fraud surveys/benchmarking

2.4 Benchmarking surveys were undertaken by both CIPFA's Counter Fraud Team and 'The European Institute for Combatting Corruption and Fraud' (TEICCF). BCC submitted data to both. Although a specific benchmark of BCC against other authorities was to be provided by the TEICCF in autumn 2015, this has not materialised. The general publications, produced as a result of these surveys, have been reviewed to ensure that the council has recognised and responded to its fraud risks and to keep abreast of any new and emerging risks.

2.5 In addition, an assessment of our arrangements has been undertaken using:

1. TEICCF assessment checklist (Appendix 1)
2. CIPFA's Counter Fraud Assessment Tool (Appendix 2)

The requirements have become more stringent in the CIPFA toolkit and some actions are required to bring BCC's arrangements up to best practice. Specifically focusing in on those where we display as 'red' in the graphical outcome report (Appendix 2):

A1/1 *There is a current statement from the leadership team that identifies the specific threats of fraud and corruption faced by the organisation.*

A1/2 *The statement reflects the harm that can arise from such threat .*

A3/1 *The statement acknowledges the responsibility of the leadership team for taking action in response to fraud risks and threats.*

We do not currently have statement from the leadership team. SLT have been asked to make such a statement. A proposed draft is provided and embedded into the start of the Anti-Fraud, Bribery and Corruption Strategy and Policy document at **Appendix 3**.

B4/1 *The fraud risk assessment makes it clear where harm caused by fraud lies.*

More work on highlighting responsibility for fraud risks is to be included in the annual plan. The harm will always lie with the public who are taxpayers.

C4/3 *The strategy sets out which body will have responsibility to review performance against strategy.*

The Audit Committee does this, but this is not stated in the strategy so has now been added.

E4/3 *There is an annual review of effectiveness of the organisations whistleblowing arrangements with findings reported to committee.*

This was a recommendation made by Internal Audit along with other recommendations to improve whistleblowing arrangements and was also the subject of a paper that went to DLT in December 15.

2.6 The summary conclusion from the assessment is as follows:

The organisation has reached a good level of performance against the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. This means that the organisation has put in place effective arrangements across many aspects of the counter fraud code and is taking positive action to manage its risks. The organisation is performing well against the counter fraud code and is actively working to improve its resilience to fraud and to manage its fraud risks. There are some areas of weakness which could undermine resilience and these should be reviewed. In addition the organisation should consider further opportunities to develop and extend the effectiveness of its counter fraud arrangements.

New and Emerging fraud risks

- 2.7 The annual 'Protecting the Public Purse' publication (now produced by TEICCAF) identifies 'Right to Buy' and 'No Recourse to Public Funds' as new and significant areas of fraud risk.
- 2.8 'Right to Buy fraud' (RTB) had previously been identified in Bristol City Council as a fraud risk area and all RTB's are subject to fraud checks by the Investigations Team. See also paragraph 4.4
- 2.9 Work on 'No recourse to Public Funds' is currently in progress with the purpose of ensuring appropriate fraud checks and prevention arrangements are in place and to identify any necessary proactive fraud work for the forthcoming year.
- 2.10 Internal Audit's own assessment sees Direct Payments/Personal Budgets as an area of emerging fraud risk with Bristol seeing an increasing flow of possible fraud cases, ranging from some small scale misuse of monies, to substantial failure to declare capital (currently under investigation). A review of fraud prevention measures has recently been completed and a report with recommendations just issued. CIPFA has also acknowledged this area in their list of 'emerging threats'

Fraud Policy Review

- 2.11 The Anti-Fraud, Bribery and Corruption Strategy and Policy is reviewed annually. Some amendments to the policy have been made following feedback from a fraud awareness session given to Service Directors in November and the assessment of the council's arrangements against best practice. Full amendments to the policy and strategy are shown at **Appendix 3**. (Amendments shown using tracked changes). A summary of the main amendments to the policy include:
- A proposed draft statement from the Strategic Leadership Team (not yet finalised)
 - A tougher stance on employee fraud.
 - The need to ensure on-going awareness of fraud by our employees
 - The need for councillors and officers to promote anti-fraud work
 - An amendment to reflect the move of responsibility for Benefit fraud work to the DWP.
- 2.12 Actions outlined in the strategy will be captured more specifically in the operational plan for 2016-17.

- 2.13 The Operational Action Plan for 2015-16 and progress against it is shown in Appendix 4.
- 2.14 The Money Laundering Policy has also been reviewed. Only minor amendments to names of organisations and the gender of the Chief Internal Auditor have been made. The guidance to the policy has been simplified.

3. Takes Action

Working with Others

- 3.1 The Investigations Team continue to support the work of the police and other enforcement agencies through the Gathering Intelligence Network (GAIN) and have appointed an Intelligence Officer to enable us to deliver this valuable work. Although this work generally relates to other crimes, not fraud, it supports key objectives of the council and also helps to develop useful police contacts who can assist with our fraud work. Over 400 Gain enquiries have been dealt with since 1st April 2015, with the success of our work increasing the volume of requests that we receive.
- 3.2 The team have received great praise from the police for this work to the extent that they are using their experience with Bristol as a model for working with other Local Authorities. The following feedback has been provided on some recent successes:

Contacts identified for joint working with the Licensing Office and Environmental health who attended early morning raids and used their powers for regulatory enforcement against a business premise.

Information leading to the identification of an OCG (organised crime group) concerned in drugs supply, money laundering and fraud which has culminated in the arrests of three subjects, seizure of 9Kg of amphetamine and a quantity of cash. Three have been charged with conspiracy to supply drugs and at least 2 counts of fraud.

Information which has assisted in investigations of Child Sexual Exploitation and Human trafficking

- 3.3 The Investigations team were fortunate to be able to retain two Benefit Fraud staff following the transfer of the team to the Department of Work and Pensions, retaining valuable skills within the authority to take forward more prosecutions, tackle Council Tax reduction fraud and to meet our undertakings to the DWP in relation to benefit fraud cases. **(See paragraph 5.5)**

Investigations Team:

- 3.4 The make-up of the team is as below, demonstrating the authority's commitment to anti-fraud work. New additions to the team are shown in *italics*.

Table 1

Post	Grade	Full Time Equivalent (FTE)
Audit Manager – Investigations	BG14	0.6
Audit Manager – Tenancy Fraud	BG14	0.2
Group Auditor	BG11-12	2.0

<i>Prosecution Officer/Senior Investigator</i>	BG11	1
<i>Senior Investigator</i>	BG11	1
<i>Investigators</i>	BG10	2.0
<i>Intelligence Officer</i>	BG9	1.0
TOTAL INVESTIGATION RESOURCE		7.8
Housing Advisor	BG9	1.0

- 3.5 In a move to improve the efficiency and reporting processes for the team, a new corporate Fraud Case Management System has been purchased, to replace the system which was purchased for Benefit fraud work. It is hoped that the system will be implemented in February and will avoid the need to maintain 3 separate case management systems as currently. In addition it is intended that the possibility of giving access to Legal Services to enable them to review case notes, will be explored.

4. Prevention of Fraud

Fraud Prevention Reviews

- 4.1 Clearly prevention of fraud is better than finding it and this was the steer from Strategic Leadership team following their consideration of last year's fraud report.
- 4.2 A number of fraud prevention reviews were included in the plan for the year as follow detailed in table 2 below. A key focus of the reviews is to review the fraud prevention controls in place in the specific fraud risk areas identified. :

Table 2

Fraud Risk Area	Status
Homelessness	Nearing completion
Direct Payments/Personal budgets	Complete
No recourse to public funds	In progress
Blue Badge and Residential Parking	In progress
Procurement	Not yet started

Duplicate Payments

- 4.3 In previous years, duplicate payments through the ABW Accounts Payable system have been a problem for the Council. Fiscal duplicate checking software was implemented in April 2015 and from our review to date, no duplicate payments have been identified from the National Fraud Initiative Data Matching exercise, indicating that the software has been successful in either preventing or detecting early, duplicate payments.

Right to Buy Fraud

- 4.4 As a development from Tenancy Fraud work, Bristol has been checking all 'Right to Buy' applications. 6 fraudulent 'Right to Buy' applications have been cancelled since 2012/13 as a result of these checks.

**BRISTOL's SECOND
SUCCESSFUL TENANCY
FRAUD PROSECUTION**

In OCTOBER 2014 Internal Audit received an anonymous report that one of its properties was being sublet and then a further report in DECEMBER 2014 that it was obtained by deception. Reports were also received by the Tenancy Relations team that an illegal eviction had taken place.

Investigations revealed that the suspect owned one property in LONDON since 2002 and another since 2008, neither of these were disclosed on the housing application form. The suspect had declared that she was living with family in BRISTOL and was to become homeless.

In a joint investigation with Tenancy Relations, the suspect was interviewed regarding the offences and denied that she placed a fraudulent application and that she had no involvement in the sub-tenants nor their eviction.

On 9th DECEMBER 2015 the suspect pleaded guilty to three charges of fraud and a charge of illegal eviction, resulting in a suspended custodial sentence, 200 hours community service and compensation of £500 for the evicted tenant. The co-defendant also received a suspended custodial sentence and was ordered to pay £250 compensation.

Tenancy Fraud

4.5 Tenancy fraud continues to affect the authority. The sub-letting of a property by a tenant is not something that is easily preventable. The team are looking at the possibility of a system which requires support from 'Letting' agents in checking properties on-line before they let. The success of this will depend upon the extent to which the local lettings agents will support such action.

Session on Fraud Cause and Prevention – Service Directors

4.6 A session to consider the fraud policy, the causes of fraud, ways in which the council is working/ can work to prevent fraud and our biggest fraud risks was given at a recent Service Directors meeting. The feedback from this session is summarised below:

- amendments to strengthen the fraud policy - now reflected in the policy attached at appendix 3 and referred to above.
- The need for a Member champion, which has now been resolved with Cllr Gollop taking this role
- The suggestion that we should be more transparent with our investigation reports.
- The need to ensure that fraud is considered in efficiency reviews. Internal Audit staff are available to staff involved in the service redesign elements of the change programme to advise as and when necessary. Specifically, Audit staff are currently represented in Cohort 4 work to ensure fraud risk is considered as part of the support service redesign work.

5. Detection of Fraud and Error

Tenancy Fraud work

5.1 The number of referrals seem to have levelled off, but continue to flow despite minimal publicity in the current year.

5.2 The team has just had its second successful tenancy fraud prosecution, under the Fraud Act and following this a press release was issued providing publicity and sending out the right message that the council will not tolerate tenancy fraud. Costs of £2,680

were awarded to Bristol City Council.

5.3 Other tenancy fraud investigation work has resulted in tenancy fraud regains as set out below, with 40 being regained up to 31st December 2015 achieving the annual target of 40 regains, well before the year end. More details on the source and outcome of referrals, as requested by the Audit Committee following the half yearly Audit Report, are also provided in **Table 4**. Whilst we record the outcome, we do not monitor the reason why there is 'no outcome' and could only meet this request by reviewing the case notes for each case. It is often difficult to determine whether referrals are malicious.

Table 3

Tenancy Fraud Regains by year:

Year	Referrals	Properties recovered	Value £
2010/11	174	22	1,188,000
2011/12	134	19	1,026,000
2012/13	141	24	1,296,000
2013/14	238	39	2,106,000
2014/15	239	40	2,160,000
2015/16 to 31/12/15	158	40	2160,000
Total	1084	184	9,936,000

Table 4

Referrals received 1 April 2015 to 31 December 2015 broken down by source of referral and type of fraud

Source of referral	Number	Type of fraud	Number
Proactive Work ¹	9	Sublet	91
Hotline ²	16	Empty	34
Police/other agency/LA	0	False right to buy (RTB)	5
Previous Case	4	False succession	2
Registered Social Landlord	10	False rehousing application	14
Staff Housing	60	False mutual exchange application	2
Staff Other	12	Other Breach of tenancy conditions (BOTC)	5
Web form/email	47	PoSHFA prosecution ⁸	2
		Fraud Act 2006 prosecution ⁸	3
Total	158	Total	158

Outcome of cases closed from 1 April 2015 to 31 December 2015 broken down by source of referral and type of fraud

Source of referral	Total Investigated	*Closed regain ⁴	Housing regain ⁷	*Closed Positive Outcome ⁵	Closed application cancelled	*Closed no action ⁶
Hotline ²	16	4		2	1	9
Webform/ email	33	4		1		28
Previous Case	7	1		1		5
Proactive Work ¹	26	8		3	1	14
Police/Other LA	1	1				
Registered Social Landlord	10	1				9
Staff Housing	78	18	4	4	5	47
Staff other	15	3	1			11
Total	186	40	5	11	7	123

Type of fraud	Total Investigated	*Closed regain ⁴	*Closed housing regain ⁷	*Closed Positive Outcome ⁵	Closed Application Cancelled	*Closed no action ⁶
Sublet	79	19	2	1		57
Empty	48	14	3	5		26
False rehousing application	26	1		2	6	17
Fraudulent Right to Buy application	13	4			1	8
False succession application	4			1		3
False Mutual Exchange	4	1		1		2

PoSHFA Prosecution	4					4
Other BOTC	8	1		1		6
Total	186	40	5	11	7	123

Footnotes:

- 1 Pro-active data matching exercises conducted using the Council's own data.
- 2 Calls or emails received on the advertised tenancy fraud hotline, often anonymous.
- 3 NFI - A data matching exercise that is conducted once every two years that matches data held by the Council with that held by other Authorities .
- 4 Where joint working between the Tenancy Fraud team and Housing has resulted in a property being recovered either through service of a notice or the tenant voluntarily handing back their keys.
- 5 This includes outcomes such as other (non-tenancy) fraud being identified and reported, other tenancy issues being resolved etc..
- 6 This includes no action taken because it was not possible to obtain sufficient evidence to prove fraud or the investigation confirmed that there was no tenancy fraud occurring.
- 7 These tenancies were found to have ended at the start of the investigation, this could be a voluntary notice to quit by the tenant or because of action taken by housing staff.
- 8 Criminal prosecution action is being considered in these cases.

5.4 Our tenancy fraud team are leaders in the field in the South West and have been invited to talk about our work on 'Right to Buy' at the Chartered Institute of Housing – Annual Conference. In addition we have provided training to another Local Authority and see this as an area where we can sell our services to generate income to finance our investigation and fraud work into the future.

Benefit Fraud work

5.5 The Benefit Fraud Team (BFIT) transferred from Bristol City Council to the Department for Works and Pensions from 1st April 2015. BCC retains responsibility for the administration of housing benefit and council tax reduction. Two staff retained from BFIT and the Intelligence Officer act as a point of contact between the DWP and BCC, and have responsibility for facilitating and monitoring compliance with the Service Level Agreement.

5.6 In addition it was agreed that any prosecution cases commenced prior to 1/4/15 where the prosecuting body had already been determined as Bristol City Council, would be dealt with by the two retained BFIT staff. A summary of the cases dealt with since 1st April 2015 are shown in Table 6 below:

Table 6 – Summary of closed cases

Cases Closed 1/4/15 to 31/12/2015	Total	Prosecution	Admin Penalty	Caution	Over Payment	NFA
Living Together	45	20			7	18
Working and Claiming	32	8	4	1	8	11
Undeclared Income/Capital	42	7	4		13	18
Tenancy Related	2					2
Non Residency	22	3		1	9	9
ID fraud	2	1				1
Other	5					5
Totals	150	39	8	2	37	64

Prosecutions by Prosecuting Authority 1/4/15 to 31/12/2015	Bristol City Council	DWP
39 Prosecutions	24	15

- 5.7 Full details of savings/possible financial recovery from this work is shown in **Table 7**.
- 5.8 Staff briefings covering the new referral process and to raise general fraud awareness were delivered to officers in Benefits, Citizen Service Points, Call Centre, Right to Buy and Council Tax in preparation of the change to arrangements. Despite this, in the first 6 months the number of referrals from Benefit Officers to the DWP fraud team dropped significantly to 10 in 2015 compared to 170 in 2014. Benefit Officers reported that they often use the telephone to resolve queries with DWP and have assumed that any fraud interest would be picked up by them from these telephone calls. Numbers have now increased but not to the level they previously were.
- 5.9 BCC are meeting the SLA requirement of supplying claim information within 10 working days and have dealt with 178 information requests from the DWP since 1st April 2015. Reports show, that on average BCC replies within 3 working days and half of requests are dealt with within 2 days. Adjudication requests are not currently meeting the SLA agreed turnaround time of 40 days in part due to backlogs in Benefits Service which are currently being addressed, but the SLA requirement is not always feasible due to the complexity of some cases. The DWP seemed unconcerned about this.

- 5.10 The other area of non-compliance is in relation to advising the DWP of any changes in entitlement during the investigation. This is difficult to comply with as the Benefit Officers do not necessarily know of all cases that the DWP are investigating. It is not considered feasible for Investigation Staff in BCC to routinely check the claims of all cases known to be open with DWP – currently in the region of 150 cases. The Investigation Staff at the DWP have no expectation of this and would contact the Benefits Service to establish whether there has been any change before taking forward any prosecution cases.
- 5.11 DWP have not routinely notified BCC of cases that have been closed and a specific exercise to obtain this information was undertaken. The DWP compliance team do not notify BCC of outcomes and attempts to establish dialogue between us and them have so far failed.

Council Tax Reduction

- 5.12 BCC have retained responsibility for investigating CTR offences, but to date there have been few cases, 4 are currently under investigation. Some proactive fraud work is being undertaken by requesting a CTR 'overpayment' report and matches from the National Fraud Initiative are being reviewed to ensure that we remain active in preventing and detecting CTR fraud. In conjunction with this work, consideration is to be given to the implementation of the £70 fine introduced by the CTR Regulations.

Single Persons Discount (SPD) Fraud

- 5.13 SPD fraud is another area where prevention is difficult, as it usually results from a change in circumstances that a citizen fails to notify. A current exercise is underway in Local Taxation using the supplier Northgate. The exercise commenced in October, with Single person discounts being removed from accounts where dual/multiple occupancy has been confirmed following response to the 14,321 canvas letters sent. Northgate have been instructed to remove discounts from the start date of dual/multiple occupancy. Northgate resources will be directed at processing responses during the next 6 weeks. Single person discounts will be removed from all non-responders. 91 SPD cases have been cancelled so far with a value of £21,000.
- 5.14 A total of 7,788 SPD Cases entitled to CTR were identified as possible dual/multiple occupancy. These cases have been returned to BCC for further investigation of their circumstances and potentially a new decision on their entitlement to CTR and HB. There will undoubtedly be impacts on other benefit claims, as investigations seek to establish the actual residences of persons involved. The approach and the resource required to tackle these cases is currently under consideration.

Other Fraud Work

Table 5 - Analysis of other fraud referrals & investigation work since January 2015 to December 2015

Directorate	NH	People	Schools	Place	BC	Total
No of referrals	10	6	3	1	9	29

Investigations closed or in progress in 2015/16??	Live	Closed – proven	Closed – No Investigation	Closed – Referred	Closed – Report/ Advice	Total 2014 Referrals
Procurement	1		1	1	2	5
Benefits (Direct Payments or other non Housing Benefit etc)	4					4
Cash, Cheque or Credit Card Fraud/theft	4			2		6
Local Tax abuse		1		1		2
Employment	3					3
Assets (misuse/theft)	2		1		1	4
Irregularity*	1		1		2	4
Insurance				1		1
Total	15	1	3	5	5	29

* This could be error, misunderstanding, failure to follow procedure/policy etc.

6. Actively pursues fraudsters and financial recovery

- 6.1 Earlier sections of this report have already demonstrated that Bristol City Council actively pursues fraudsters and seeks recovery wherever possible.
- 6.2 In addition to initiatives already mentioned, BCC actively pursues fraudsters through proactive fraud work. Work in progress or planned include:
- Participation in annual National Fraud Initiative (in progress) (a national data matching exercise aimed at identifying fraud and error across the public sector)
 - Purchasing card analysis – in progress
 - Tied properties review (Housing stock and other) – in progress
 - Direct Payment/Personal Budgets
 - Procurement Intelligence & Analysis
 - Debtor to Creditor Analysis (not fraud but value for money implications)
 - No Recourse to public funds
 - Procurement Organised Crime (work with the police)
- 6.3 The potential savings from anti-fraud work including investigations and proactive fraud work are shown in **Table 7**.

- 6.4 In addition two cautions have been issued for benefit fraud.
- 6.5 It should be noted that in most instances, overpayments and recovery result in a debt being re-instated. The extent to which money is recovered will depend on the success of debt recovery within the authority. However, it is clear from below that the work of the team continues to secure financial benefits for the Council in excess of the cost of that work.

Table 7

Type of Financial Saving	1st April - 31st December 2015					
	HB	CTR	Ltax exemption	Direct Payment	Other	Total
Overpayment	619315.03	105681.43		4253.13	6598.15	735847.74
Prosecution costs/inflationary uplift	12333.59				2679.80	15013.39
Admin Penalties	6681.29					6681.29
Cancellation of annual exemption			2592.30			2592.30
Total Payments recovered or recoverable	638329.91	105681.43	2592.30	4253.13	9277.95	760134.72
Weekly incorrect benefit (WIB) (benefit stopped)	2111.99	382.41				2494.40
Total including WIB	640441.90	106063.84	2592.30	4253.13	9277.95	762629.12
Source of Financial Saving						
	HB	CTR	Ltax exemption	Direct Payment	Other	Total
Benefits Case work	556285.82	106063.84				662349.66
NFI	84156.08				6598.15	90754.23
Tenancy Fraud Work					2679.80	2679.80
Other Proactive Fraud Work						0.00
Responsive work			2592.30	4253.13		6845.43
	640441.90	106063.84	2592.30	4253.13	9277.95	762629.12

7. Conclusion

- 7.1 This report demonstrates the Council's continued commitment to the prevention and detection of fraud and its drive to recover assets and finance fraudulently obtained.
- 7.2 The authority is very aware of fraud and strives to ensure it follows best practice, keeps abreast of fraud risks and continues to develop skills and processes.
- 7.3 The corporate fraud investigations team strive to deliver to a professional standard in all its fraud work.
- 7.4 There are some actions to be taken in the forthcoming year to ensure our arrangements comply with best practice.

8. Other Options Considered

None necessary

9. Risk Assessment

- 9.1 Failure to have robust counter fraud arrangements will increase the Council's susceptibility to fraud, and will result in loss of public money.
- 9.2 The resource reduction across the Council and streamlining of processes and systems for efficiency could result in reductions in fraud checks. Audit involvement at an early stage of process reviews should reduce this risk and staff from Internal audit are

represented in key areas of the Business Change Directorate Service Redesign Project.

- 9.3 Whilst emphasis is on prevention, certain types of fraud are not preventable and there will always be some fraud which can only be tackled by good awareness, publicity and detection processes.

10 Equalities Impact Assessment

10.1 None necessary for this report.

11. Legal and Resource Implications

11.1 Legal – none sought

11.2 Resource implications – the results and potential financial benefits to the Council of undertaking counter fraud work continue to outweigh the cost of the work.

Appendices

Appendix 1 Checklist for those responsible for Fighting Fraud & Corruption

Appendix 2 CIPFA Counter Fraud Assessment Tool

Appendix 3 Anti-Fraud and Corruption Strategy and Policy

Appendix 4 Fraud Strategy – Operational plan – Progress Against Planned

LOCAL GOVERNMENT ACCESS TO INFORMATION

Background Papers:

- Audit Commission: Protecting the Public Purse 2014
- CIPFA Code of Practice on Managing the Risk of Fraud and Corruption.

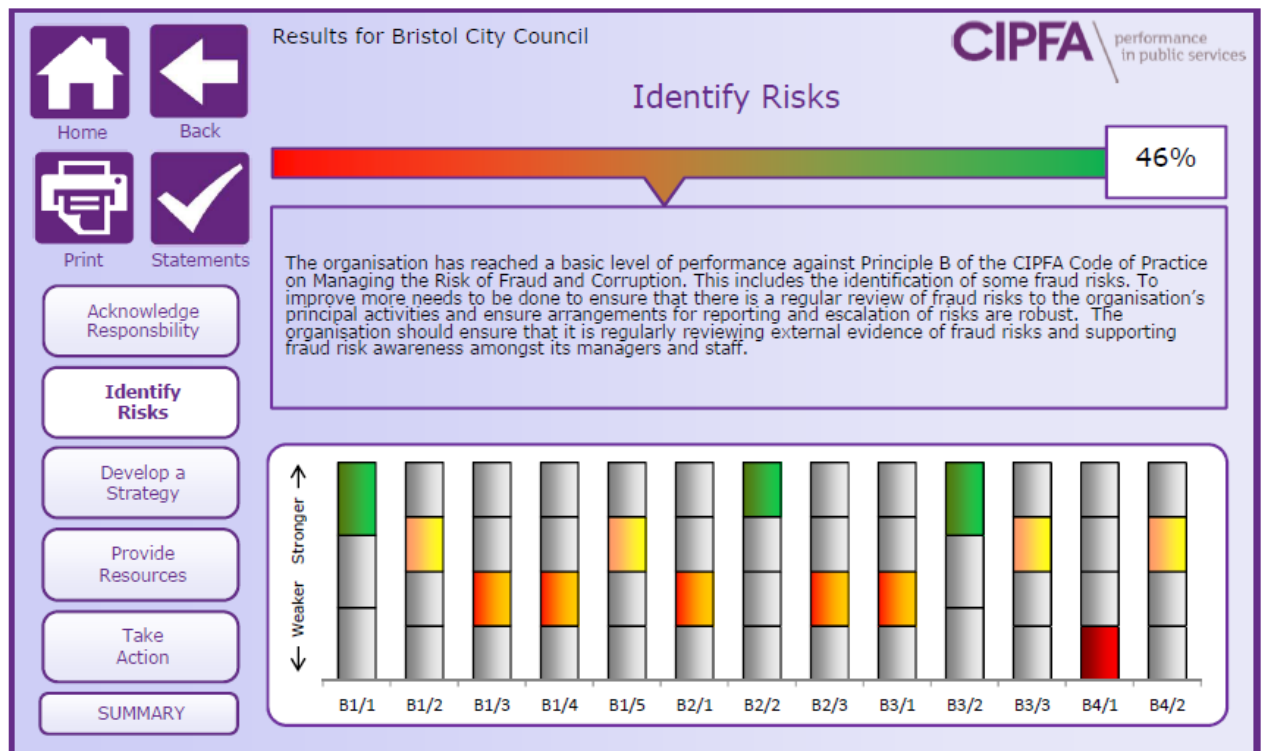
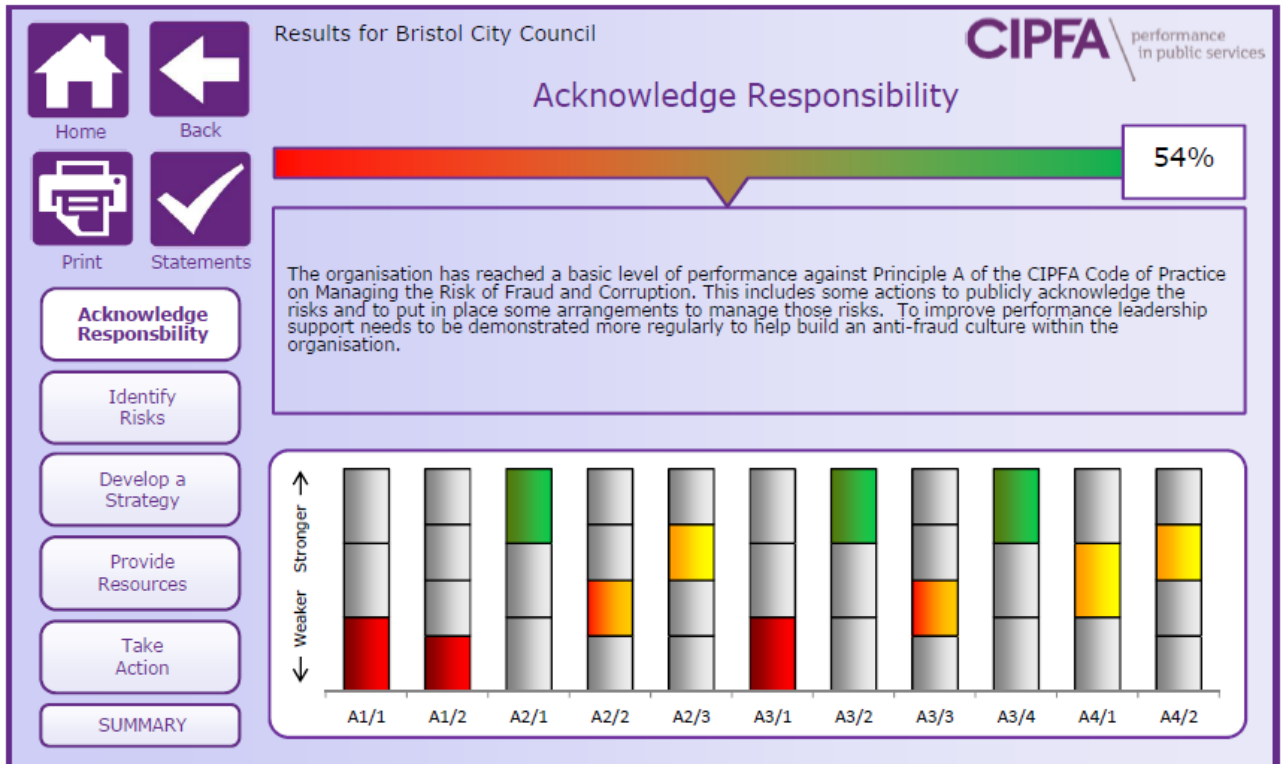
APPENDIX 1: CHECKLIST FOR THOSE RESPONSIBLE FOR COMBATTING FRAUD AND CORRUPTION

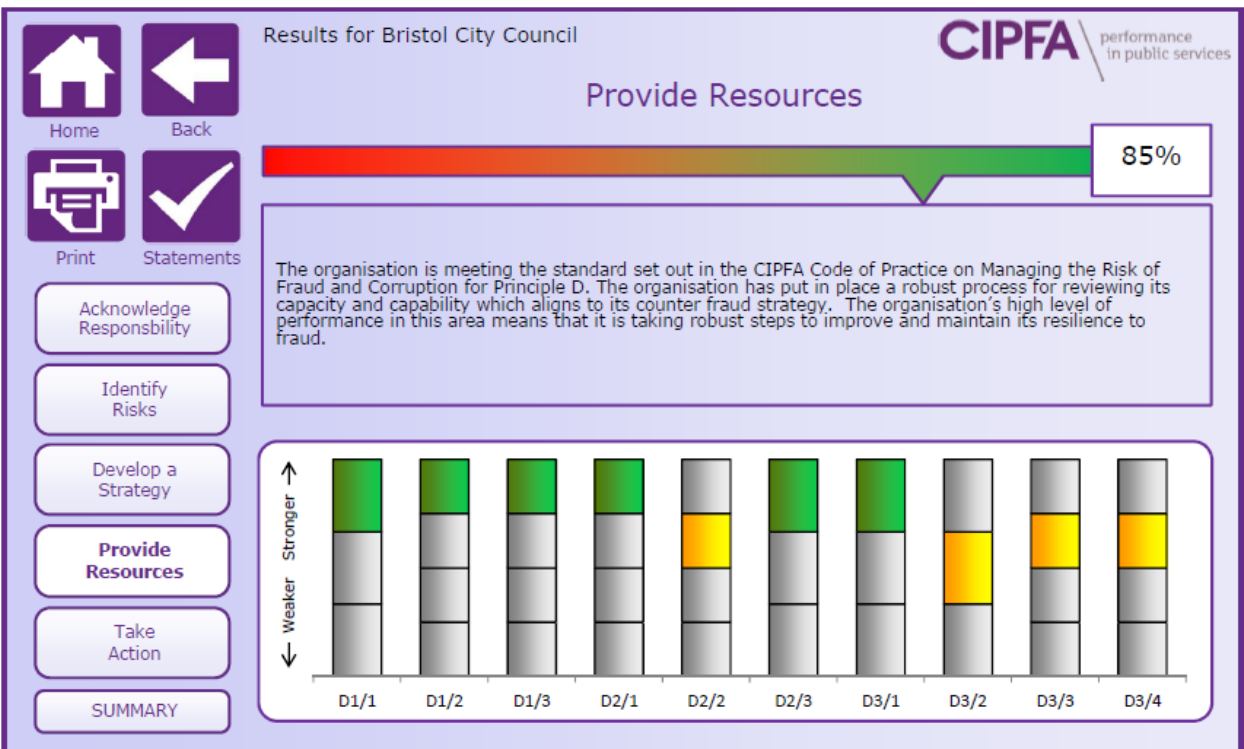
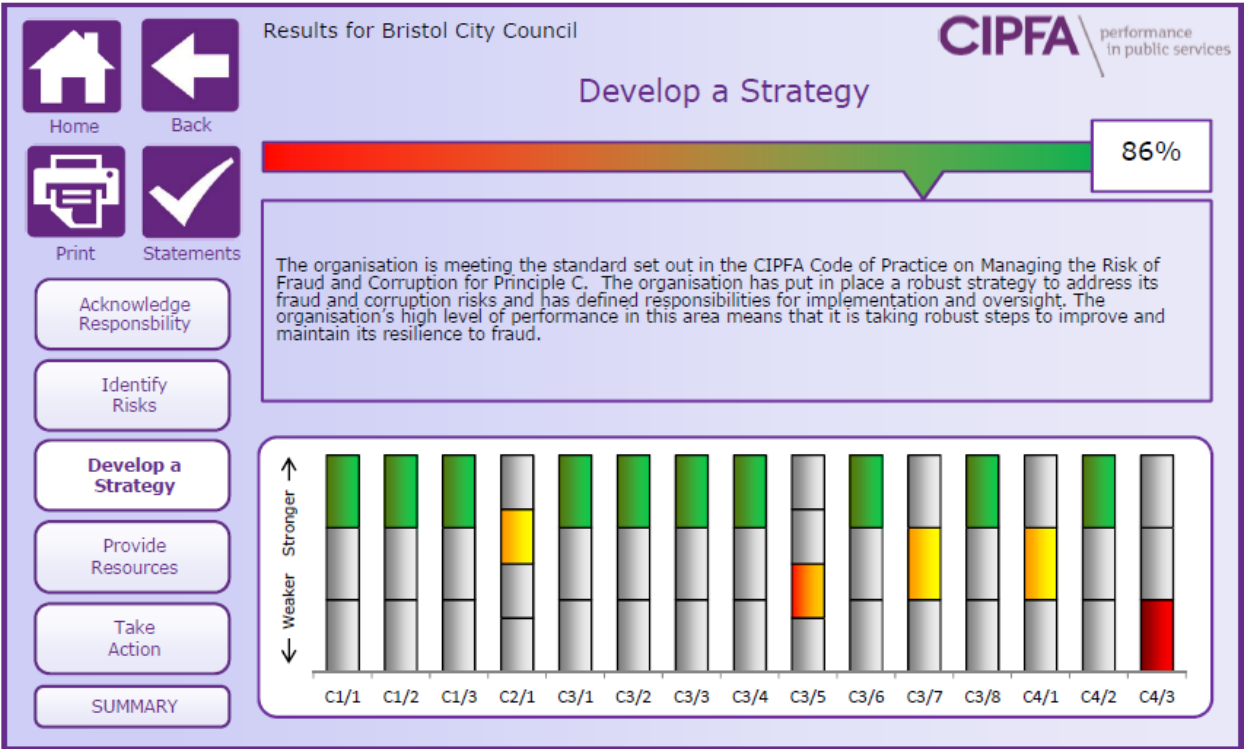
	Yes	No	Comments
1. A) Do we have a zero tolerance policy towards fraud?	Y		
1. B) Does our fraud and corruption detection results demonstrate that commitment to zero tolerance?	Y		
2. Do we have a corporate fraud team?	Y		
3. Does a councillor have portfolio responsibility for fighting fraud across the council?	Y		Councillor Gollop
4. A) Have we assessed our council against the TEICCAF fraud detection benchmark analysis (available autumn		N	Benchmark analysis not received
4. B) Does that benchmark analysis of fraud detection identify any fraud types which we should give greater attention to?			N/A
5. Are we confident we have sufficient counter-fraud capacity and capability to detect and prevent non-benefit (corporate) fraud, once SFIS has been fully implemented?	Y		
6. Do we have appropriate and proportionate defences against the emerging fraud risks, in particular: <ul style="list-style-type: none"> • Right to Buy fraud • No Recourse to Public Funds fraud • Direct Payments fraud* • Cyber & e-fraud* 	Y	N N ?	Under review Recommendations agreed. Not reviewed yet

*added by Bristol City Council



CIPFA Counter Fraud Assessment Tool






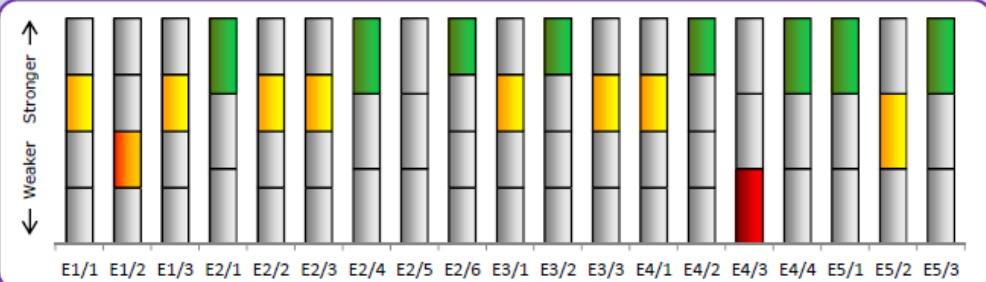
Results for Bristol City Council

CIPFA performance in public services

Take Action


70%

The organisation has reached a good level of performance against Principle E of the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. The organisation is proactive in addressing its fraud risks and takes appropriate action to referrals. It has put in place arrangements to provide assurance and accountability over its performance and so is able to identify its strengths and weaknesses. There are some areas where improvements can be made to the effectiveness of its arrangements and to ensure they fully address the scope of the counter fraud strategy.




Take Action

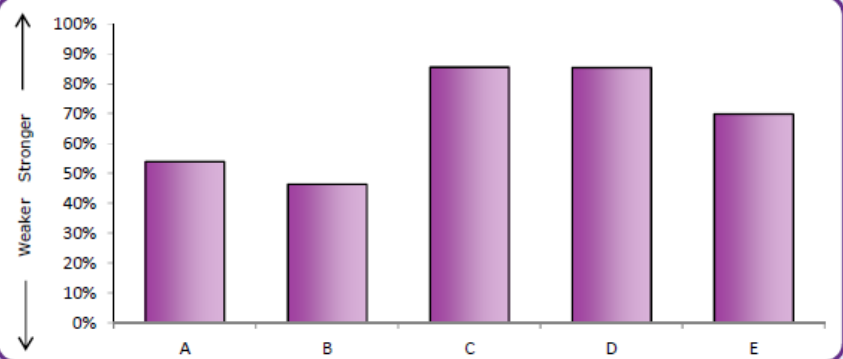
SUMMARY

Results for Bristol City Council

CIPFA performance in public services

Summary Page


68%



The organisation has reached a good level of performance against the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. This means that the organisation has put in place effective arrangements across many aspects of the counter fraud code and is taking positive action to manage its risks. The organisation is performing well against the counter fraud code and is actively working to improve its resilience to fraud and to manage its fraud risks. There are some areas of weakness which could undermine resilience and these should be reviewed. In addition the organisation should consider further opportunities to develop and extend the effectiveness of its counter fraud arrangements.

Take Action

SUMMARY



Anti-fraud, bribery, and corruption strategy and policy

Managing the risk of Fraud

Version 1.0 issued January 2012

Version 1.2 issued January 2014

Version 1.3 issued January 2015

Version 1.4 issued January 2016



Fraud Hotline: **0117 9222470**

or e-mail:

Tenancy.Fraud@bristol.gov.uk

Internal.Audit@bristol.gov.uk

Contents of this document:

A. A. Statement of support from Strategic Leadership Team

B. Anti-Fraud, Bribery and Corruption Strategy

CB. Anti-Fraud, Bribery and Corruption Policy

1. Purpose
2. Underlying Principles
3. Definitions
4. Responsibilities
5. Reporting Fraud
6. Investigation of Fraud
7. Actions Taken when Fraud is Established
8. Data-matching and Data-sharing
9. Review

DC. Detailed Responsibilities

Links to Related Policies and Procedures:

- [Fraud notification form](#) and Investigation Guidance
- [Anti-Money Laundering Policy and Guidance](#)
- [Whistleblowing Policy](#)
- [Regulation of Investigatory Powers Act Policy and Procedures](#)
- [Members' Code of Conduct](#)
- [Employee Code of Conduct](#)

- [Financial Regulations](#)
- [Procurement Regulations](#)

A. Statement on Fraud by the Strategic Leadership Team

Bristol City Council – Strategic Leadership team are committed to implementing and maintaining the highest standard of corporate and financial governance and ethical behaviour. We recognise that fraud against the council harms the citizens and taxpayers of Bristol and for that reason, fraud, bribery and corruption against the council will not be tolerated and all such occurrences will be investigated. We will undertake to consider the circumstances of each case of fraud we investigate to ensure we seek a fair and balanced outcome.

We fully support the investigation of allegations of fraud, the continued development of a robust anti-fraud culture and framework within the Council and a strong stance being taken where fraud is found.

The diverse nature of services provided by a council mean that there are many areas where we could be a target for fraud. We will ensure we understand the main fraud risks we face and set out how we protect against them in our fraud risk registers.

We the leadership team, with your support, will strive to ensure that we have robust processes in place to prevent fraud in the first instance and, that we do not forget the risk of fraud in our drive to improve efficiency in our services.

BA. Anti-Fraud, Bribery and Corruption Strategy

1. The City Council has for many years had a strong approach to Fraud and Corruption with policies and processes designed to prevent, detect and punish fraud. Indeed, the Council is well regarded as a lead local authority in tackling some areas of fraud

2. ~~However, against a backdrop of economic downturn, reduced public spending and significant changes to service delivery methods, fraud and corruption are increasing.~~ The Government has made it clear that it expects both central and local government departments to take the issue of fraud seriously and do more to tackle the losses to fraud from public sector funding.

3. ~~The National Fraud Authority (NFA) has devised a~~ The 2012 National Fraud Strategy for Local Government - 'Fighting Fraud Locally'. ~~This set out the key principles for central and local government to tackle fraud, makes recommendations to both central and local government which should enhance the fight against fraud,~~ based around five key themes:

- Culture - a zero tolerance approach to fraud.
- Collaboration - working together better.
- Consistency - standardising counter-fraud practices.
- Accountability - taking responsibility for fraud.
- Transparency - honesty about fraud.

Additionally, it identifies three key areas in countering fraud and corruption as detailed below. An overview of the Council's arrangements to demonstrate our alignment to these core strands of the national strategy can be seen in Fraud, Bribery and Corruption Governance Arrangements.

Acknowledging and Understanding the Fraud Risks Faced by the Council:

- ~~Ensuring awareness of, and clear responsibility for fraud risks and how they are managed, including new and emerging risks. Developing and maintaining a better understanding of current and emerging fraud risks and how resilient the Council is to them.~~
- Determining the Council's fraud loss profile and ensuring the appropriate levels of resource is invested in counter-fraud work.
- Improving reporting, recording and measurement of fraud and irregularity affecting the Council.
- ~~Ensuring awareness training is provided to new staff and at various intervals throughout their employment, particularly staff working in areas of high risk.~~
- ~~Ensuring that Reviewing the adequacy of training arrangements in relation to counter-fraud staff are adequately trained to undertake their roles effectively.~~
- Supporting collaborative working and information sharing about fraud and fraudsters between departments, other Local Authorities and other enforcement agencies.

Improving Fraud Prevention and Detection Measures:

- Making better use of data held by the council, and technology to prevent and detect fraud.
- Developing data and intelligence sharing protocols.
- Ensuring fraud risk registers are reviewed regularly and that there is clear responsibility for the fraud risks.
- Undertaking fraud prevention reviews of key fraud risk areas.
- ~~Ensuring fraud is not forgotten in the streamlining and efficiency reviews of systems and processes. Fraud-proofing our services, systems and procedures.~~
- Targeting proactive fraud work at high risks areas that are likely to generate good returns for the resource invested.
- Reviewing the effectiveness of counter fraud work as a contribution to the Council's financial reduction strategy.
- Developing a stronger anti-fraud culture across the Council and other delivery agents.
- Reviewing and improving the council's web and intranet pages in respect of fraud.
- Making better use of publicity opportunities as a deterrent to fraudsters.
- Reviewing the impact of new legislation on fraud and fraud prevention/detection new legislative arrangements that impact on major systems.
- Targeting new and emerging areas of fraud risk and developing sound systems that mitigate the risks.
- Assessing the council's arrangements annually against best practice toolkits/assessments and benchmarking.

Pursuing Fraudsters and Recovering Losses

- Working towards a more consistent and supportive law enforcement response and improved capability to investigate and sanction fraud.
 - Using legislation available to prosecute the more serious cases of fraud.
 - Investigating other possible avenues of restitution other than prosecution.
 - To better manage expectations re responsive fraud investigation work and to ensure Managers involved are given regular updates on progress (as far as confidentiality permits).
 - To monitor the council's need for a financial investigator.
2. The progress against and effectiveness of this strategy will be reviewed annually and performance assessed by the Audit Committee. Some of the actions included are dependent on the Government addressing fraud governance issues at a national level.

~~The progress against and effectiveness of this strategy will be reviewed annually.~~

CB. Anti-Fraud, Bribery and Corruption Policy

1. Purpose

1.1 The purpose of this Policy is to set out clearly to the public and also to Councillors, employees, contractors, and organisations who work with the Council:

- The Council's commitment to tackling fraud, bribery, and corruption.
- The responsibilities of Councillors and employees to report any suspicions they have.
- The importance of the public in tackling fraud.

1.2 Other relevant policies include:

- Fraud notification form and investigation guidance
- Anti-Money Laundering Policy and Guidance
- Whistleblowing Policy
- Regulation of Investigatory Powers Act Policy and Procedures
- Members' Code of Conduct
- Employees Code of Conduct
- Financial Regulations
- Procurement Regulations

2. Key Principles

2.1 The Council will not tolerate fraud, bribery or corruption and if proved employees will face possible dismissal and/or prosecution.

2.2 The Council expects that Councillors and officers at all levels will lead by example to ensure high standards of propriety, integrity and accountability.

2.3 The Council will endeavor to raise fraud awareness among employees both at induction and periodically throughout the period of employment.

2.4 The Council expects Councillors and Senior Officers to emphasise the importance of anti-fraud work and to actively promote the fight against fraud.

2.5 The Council expects that all employees and Councillors will support the fight against fraud and that individuals and organisations with whom it comes into contact will act with integrity towards the Council.

2.6 The Council understands the fraud risks it faces and will implement policies and procedures to identify and prevent fraud, bribery and corruption, but will also take all action necessary to identify it.

2.7 The Council will take appropriate action against those responsible for fraud and where possible recover losses incurred.

2.8 Members of the public are asked to contribute to the Council's fight against fraud by remaining vigilant to the potential for fraud and reporting it where they suspect the Council is being targeted. Employees and Councillors have a duty to do so, and concerns should be raised when it is reasonably believed that one or more of the following has occurred, is occurring or is likely to occur:

- A criminal offence.
- A failure to comply with a statutory or legal obligation.
- Improper or unauthorised use of public or other official funds.

2.9. Investigators must be fair, independent and objective. They must not let any political views or personal views about ethnic or national origin, sex, religious beliefs, or the sexual orientation of the suspect, victim or witness influence their decisions. They must not be affected by improper or undue pressure from any source.

3. Definitions - What is Fraud, Bribery and Corruption?

3.1 **The Fraud Act 2006** (which became effective on 15 January 2007) created a general criminal offence of fraud and identified three main ways it can be committed:

- Fraud by false or misleading representation.
- Fraud by failing to disclose to another person information which he is under a legal duty to disclose.
- Fraud by abuse of a position of trust.

3.2 The Act also created four related criminal offences of:

- Possession of articles for use in frauds.
- Making or supplying articles for use in frauds.
- Participating in fraudulent business.
- Obtaining services dishonestly.

3.3 **The Theft Act 1968 and the Forgery and Counterfeiting Act 1981** define offences of:

- Theft
- False Accounting
- Forgery

3.4 **The Bribery Act 2010** contains two general offences:

- Section 1 - the offering, promising or giving of a bribe (active bribery);
- Section 2 - and the requesting, agreeing to receive or accepting of a bribe (passive bribery)

it also sets out two further offences which specifically address commercial bribery:

- Section 6 - creates an offence relating to bribery of a foreign public official in order to obtain or retain business or an advantage in the conduct of business;
- Section 7 - creates a new form of corporate liability for failing to prevent bribery on behalf of a commercial organization.

3.5 **The Prevention of Social Housing Fraud Act 2013** makes the act of sub-letting a 'Local Authority' or other 'registered social landlord' property, a criminal offence.

4. Responsibilities

4.1 The Accounts and Audit Regulations (England) 2011 require the Council to have appropriate control measures in place to enable the prevention and detection of inaccuracies and fraud. The Council is committed to an effective anti-fraud approach designed to reduce losses to fraud by:

- Acknowledging and understanding fraud risks faced.
- Preventing fraud happening and detecting it when it does occur.
- Pursuing and punishing fraudsters and recovering losses.

4.2 Detailed roles and responsibilities in relation to fraud are set out in Section C.

5. Reporting Fraud

5.1 The ultimate aim is to prevent fraud at the outset; however, despite our best attempts determined fraudsters may succeed.

5.2 If fraud, bribery or corruption is suspected, it should be reported without delay to a line manager or other senior officer, or to Internal Audit.

5.3 Information can be reported via the fraud hotline, [or using the council's fraud referral form on the web site.](#) This can be done anonymously if required.

5.5 Allegations re schools should be reported initially to the Chair of Governors of the school or, if this is not appropriate, the Service Director (Education).

5.6 The investigation process will follow the procedure set out in Internal Audit's Investigation Protocol.

5.7 Useful contact numbers for reporting fraud are as follows. A fraud notification form is also available on the Source [and Website](#).

Chief Internal Auditor	0117 9222448 /9222063
City Director	0117 9224888
Monitoring Officer (Service Director: Legal)	0117 9222839
A 24 hour confidential Fraud Hotline. Callers leaving their contact details can assist investigations but allegations can also be made anonymously.	0117 9222470
Outside bodies eg Public Concern at Work will give free and independent advice on how to proceed	020 74046609

5.8 The Investigation Protocol is designed to ensure that Internal Audit:

- Applies a consistent approach.
- Assigns appropriately experienced staff to investigate fraud depending on the type and nature of the fraud.
- Maintains records of all fraud experienced to inform an assessment of the Council's fraud risks.

5.9 The confidential nature of fraud investigations mean that updates cannot usually be provided to those who have reported allegations. All allegations will be taken seriously and where there is evidence to support an allegation, will be fully investigated. Police will be involved where appropriate.

Updates on progress will be provided to Managers where investigations have been commissioned internally. Updates cannot be provided to the public for reasons of confidentiality.

6. Investigation of Fraud

6.1 The investigation of fraud, bribery and corruption is a complex and specialist area and will usually be undertaken by staff in Internal Audit or, for less complicated cases, managers, under advice from Internal Audit.

6.2 To facilitate audit work and investigations, Internal Audit staff are accorded rights, by the Accounts and Audit Regulations (England) 2011, to access all necessary documents, records, information and explanations from any member of staff. These access rights are confirmed in Financial Regulations.

6.6 The investigation process is set out in the Investigations Protocol available on the Source.

7. Actions Taken When Fraud is Established

7.1 Disciplinary, civil and criminal sanctions will be used, as appropriate to each case, in punishing fraud and recovering losses.

7.2 Fraud, bribery, corruption and theft by Councillors or staff will be regarded as gross misconduct. Disciplinary action will be taken against staff, and Councillors' misconduct will be dealt with by an independent person and the Audit Committee.

7.3 One option available to the Council is criminal prosecution. We recognise that this is a serious step to take and the decision to refer cases for prosecution will not be taken lightly and may involve Audit Management, Legal Services, and Directorate Management.

7.4 The ultimate decision on prosecution will be taken by the prosecuting body, which in some cases will be the Council or the Crown Prosecution Service. ~~The Council's A~~ Financial Investigators and/or the Police will be utilised in cases where their additional powers are required to secure evidence or recovery of funds, or where the matter cannot be fully pursued in-house.

7.5 Although the prime responsibility for the investigation of all benefit fraud (including Housing Benefit fraud) lies with the Fraud and Error Service (part of the Department for Work and Pensions) the administration of the Housing Benefit scheme still remains with Bristol City Council. To this end close working relationships have been established with the Fraud and Error Service to help ensure that the appropriate sanction (including prosecution) is taken against those who have committed Housing Benefit Fraud. The investigation of Council Tax Reduction fraud still remains with Bristol City Council and the appropriate sanction (including prosecution) is applied.

7.6 In determining whether to prosecute each case will be considered on its own facts and merits.

7.7 Where necessary, the Council will work in co-operation with other organisations such as the Police, Department for Work and Pensions, Home Office, Her Majesty's Revenue and Customs, other Local Authorities, and departments of Bristol City Council.

7.8 When considering a case for prosecution it is generally accepted that there are two "tests" to be applied – the evidential test and the public interest test. These are set out in The Code for Crown Prosecutors.

- Evidential Stage Test - Prosecutors must be satisfied that there is sufficient evidence to provide a realistic prospect of conviction against each suspect on each charge. A case will not go forward for prosecution if it fails this test.
- Public Interest Test - A prosecution will usually take place unless the prosecutor is sure that there are public interest factors tending against prosecution which outweigh those tending in favour, or is satisfied that the public interest may be properly served, by offering the offender the opportunity to have the matter dealt with by an out-of-court disposal.

7.9 All avenues for recovering losses will be considered, including confiscation under the proceeds of crime act, civil claims, recovery from accrued pensions and appropriate insurance claims.

7.10 Publicity will be used as a deterrent and wider circulation of investigative reports and lessons learned will be an on-going consideration. Public statements and press releases must be made through the Council's Marketing and Communications Team.

8. Data-matching and Data-sharing

8.1 The Council will use information provided by Councillors, employees, service users and suppliers in the prevention and detection of fraud. Data matching and analysis exercises are undertaken, both internally, locally and nationally to facilitate investigation of fraud.

8.2 All data extraction and use adheres to Data Protection legislation, and has regard to the confidentiality of information.

9. Review

9.1 These arrangements will be reviewed annually to ensure the Council remains resilient to the changing and growing fraud threat to it.

~~10.~~ D. Detailed Responsibilities under this policy and strategy

Group/ Individual	Responsibilities
1. Mayor & Councillors	<ul style="list-style-type: none"> • A duty to the citizens of Bristol to protect the Council and public money from any acts of fraud and corruption. • Compliance with the Code of Conduct for Members, the Council's Constitution, including Financial Regulations and Procurement Regulations, in particular the requirements regarding interests, gifts, and hospitality. • Avoid situations where there is a potential for a conflict of interest. • Report fraud, bribery or corruption where it is reasonably suspected that the Council is being targeted.
2. Audit Committee	<ul style="list-style-type: none"> • Provide assurance on the anti-fraud arrangements to Council and sign off the Annual Governance Statement regarding fraud issues specifically. • <u>Approval of the Anti-Fraud, Bribery and Corruption Strategy and Policy.</u> • <u>Monitor performance against the fraud strategy.</u>
3. Strategic Directors	<ul style="list-style-type: none"> • Support the maintenance of a strong culture where fraud, bribery and corruption is unacceptable. • Notify the Chief Internal Auditor immediately of any fraud or irregularity.
4. Service Director: Finance	<ul style="list-style-type: none"> • <u>Ensure that effective procedures are in place for the prompt investigation of any fraud or irregularity.</u> • <u>Ensure awareness of fraud risks is maintained through training, publicity, fraud risk registers and fraud prevention work.-</u> • <u>Ensure that arrangements are in place to actively pursue fraud.</u>
5. Managers including Head Teachers, senior staff and School Governors	<ul style="list-style-type: none"> • Ensure that they, and their staff, understand the fraud risks faced in delivering services by maintenance of a fraud risk assessment. • Implement and maintain an effective control environment to prevent fraud, commensurate with the level of risk identified. • Communicate the requirements of this and related policies (refer to paragraph 1.2 of the Policy) in their work area. • Create an environment in which staff feel able to report concerns of suspected fraud. • Advise Internal Audit of any suspected cases of fraud and carry out or assist in the investigation of it as required. Advise Internal Audit of the outcome of any cases investigated.
6. Business Change Programme Managers	<ul style="list-style-type: none"> • As Managers • Ensure fraud prevention controls are built in to new service delivery methods, systems and processes.
7. All Employees irrespective of status	<ul style="list-style-type: none"> • Be aware of the possibility that fraud, bribery, corruption and theft may exist in the workplace and report it where they reasonably suspect the Council is being targeted. • Avoid situations where there is a potential for a conflict of interest • Comply with the Council's policies and codes as detailed in paragraph 1.2 of the Policy.

8. Internal Audit	<ul style="list-style-type: none"> • Maintain an overall fraud risk assessment on behalf of the Council and review the effectiveness of the Council's response to the risks faced. • Deliver an opinion to the Service Director Finance, the Executive Member and the Audit Committee on the Council's fraud risk management, control and governance arrangements. • Undertake an annual programme of pro-active fraud work designed to prevent and detect fraud. • Ensure cases of suspected irregularity, fraud or corruption are effectively investigated and punished by appropriate sanctions in liaison with the Police, Legal Services and HR. (Exception: housing benefit fraud). • Instigate recovery action wherever possible to recoup the losses on behalf of the Council. • Maintain a 24-hour Fraud Hotline (0117 9222470) • Advise management on procedural improvements required to prevent occurrence or recurrence of fraud. • Develop and encourage the exchange of information on national and local fraud and corruption activity in relation to local authorities with external agencies.
9. Human Resources	<ul style="list-style-type: none"> • Provide timely advice and guidance on Council Policies and procedures during investigations and any disciplinary action • Ensure recruitment procedures to be applied by Managers are effective in the verification and validation of information submitted by applicants prior to appointment. Eg eligibility to work, verification of qualifications and employment history, Criminal Records Bureau checks where appropriate.
10. Service Director: Legal	<ul style="list-style-type: none"> • Advise Councillors of new legislative or procedural requirements regarding conduct and ethical matters. • Maintain a register of Members interests, gifts and hospitality declared • Take criminal and civil actions to ensure appropriate sanctions are applied. • Provide advice on potential criminal cases.

APPENDIX 4 - FRAUD STRATEGY AND ACTION PLAN 2015-16

Objective	Fraud work	Status
Fraud - Prevention	Extended Leadership Team - Fraud Awareness Session	Complete
Fraud - Prevention	Fraud Cause and Prevention Review	Complete
Fraud - Reporting	National Fraud Benchmarking Questionnaires	Complete
Fraud - Reporting	Transparency Code Reporting	Complete
Fraud - Reporting	Fraud Update Report	Complete
Fraud - Detection	Housing Register National Fraud Initiative (NFI) exercise.	Complete
Fraud - Detection	Parking Income Analysis	Complete
Fraud - Prevention	Continuous Data Matching - Citizen Index	In Progress
Fraud - Prevention	ID Validation Project	In Progress
Fraud - Prevention	Fraud Risk Register Review	In Progress
Fraud - Prevention	Fraud Web Pages Review	In Progress
Fraud - Prevention	Fraud and Warning Bulletins	In Progress
Fraud - Prevention	Fraud Policy Review & Investigation Protocol Review	In Progress
Fraud - Prevention	Schools Fraud Health Check	In Progress
Fraud - Prevention	No Recourse to Public Funds	In Progress
Fraud - Prevention	Blue Badge/Concessionary Fares, Parking Zone - Fraud Control Review	In Progress
Fraud - Detection	Council Tax Reduction - Case work	In Progress
Fraud - Detection	Benefit Fraud - Information Exchange, Outcomes Monitoring	In Progress
Fraud - Detection	NFI 2015 – Main Exercise.	In Progress
Fraud - Detection	Purchase and Credit Card Usage Review	In Progress
Fraud - Detection	Money Laundering Review	In Progress
Fraud - Detection	Responsive Investigations	In Progress
Fraud - Strategic	Council Tax Reduction - Development of Counter Fraud Response	In Progress
Fraud - Strategic	Whistleblowing - Compliance with Best Practice (including confidence survey)	In Progress
Fraud - Responsive	Residual Benefit Fraud Prosecutions	In Progress
Fraud - Responsive	Gain Enquiries	In Progress
Fraud - Detection	NNDR Fraud Testing	Not Started
Fraud - Detection	Procurement Intelligence and Analysis	Not Started
Fraud - Prevention	Cyber Security Policy Fraud Control Review	Not Started
Fraud - Prevention	Fraud Awareness - Elected Members	Not Started
Fraud - Prevention	Procurement Fraud Controls Review	Not Started
Fraud - Detection	Fiscal Fraud Module – Review	Not Started
Fraud - Prevention	Fraud Awareness Training - Schools	Not Started
Fraud - Detection	Direct Payments - Targeted Testing	Not Started
Fraud - Detection	Licensing Fraud Controls	Not Started