

# Audit Committee

25<sup>th</sup> November 2018



**Report of:** Chief Internal Auditor

**Title:** Counter Fraud and Investigations Team – Counter Fraud Update Report

**Ward:** N/A

**Officer Presenting Report:** Simba Muzarurwi – Chief Internal Auditor

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## Recommendation

The Audit Committee note the Internal Audit Counter Fraud Update report for the period of 1<sup>st</sup> April to October 2019.

The Committee review and endorse the Anti-Fraud, Bribery and Corruption Policy.

## Summary

This Report provides the Committee with summary of the work undertaken by the Internal Audit – Counter Fraud team and the savings generated from counter fraud work.

## Significant Matters Arising:

Key messages arising from this report at Appendix A;

- The Internal Audit Counter Fraud team continues to identify potential savings which covers its costs.
- Delivery of the counter fraud team plan is on target.
- The team continue to investigate a variety of fraud types as well as undertaking proactive work to detect fraud.
- The Anti-fraud, Bribery and Corruption Policy has been updated as detailed in the report and is attached at Appendix A1.

**1. Policy**  
Audit Committee Terms of Reference

**2. Consultation**

Internal – Corporate Leadership Board including S151 Officer, Cabinet Member for Governance, Resources and Finance.

External – N/A

**3. Context**

3.1 This is the half yearly update report outlining the counter fraud work that has taken place in Bristol City Council. The report is provided to:

- provide an overview of the work and results of the Counter Fraud and Investigation team during the period 1<sup>st</sup> April 2019 to 20<sup>th</sup> October 2019
- demonstrate how the Council is dealing with some of the fraud risks it is subject to
- outline how resources available to the team are being used to tackle fraud.

The full report can be found at Appendix A

3.2 Key points arising from the Fraud Update Report:

- The work of the team continues to contribute significant benefits across the Council including:
  - recoverable, on-going and notional savings in excess of £2 million have been identified to date;
  - 19 council properties regained;
  - 7 other positive outcomes from tenancy fraud work (such as housing applications cancelled or benefit savings)
  - 1 employee dismissed following a benefit fraud investigation with the DWP.
- The Anti-Fraud Bribery and Corruption Policy has been updated and it attached at Appendix A1.

**4. Proposal**

4.1 The Audit Committee considers the work of the Internal Audit – Counter Fraud and Investigations team during the period of covered by the report and the results there of.

4.2 The Audit Committee review and endorse the Counter Fraud, Bribery and Corruption Policy.

**5. Other Options Considered – N/A**

## 6. Risk Assessment

The work of Internal Audit Counter Fraud team reduces fraud losses and increases the potential for prevention and detection of such issues.

### Public Sector Equality Duties

- 8a) Before making a decision, section 149 Equality Act 2010 requires that each decision-maker considers the need to promote equality for persons with the following “protected characteristics”: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation. Each decision-maker must, therefore, have due regard to the need to:
- i) Eliminate discrimination, harassment, victimisation and any other conduct prohibited under the Equality Act 2010.
  - ii) Advance equality of opportunity between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to --
    - remove or minimise disadvantage suffered by persons who share a relevant protected characteristic;
    - take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of people who do not share it (in relation to disabled people, this includes, in particular, steps to take account of disabled persons' disabilities);
    - encourage persons who share a protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.
  - iii) Foster good relations between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to –
    - tackle prejudice; and
    - promote understanding.
- 8b) No Equality Impact anticipated from this report.

### Legal and Resource Implications

**Legal – N/A**

**Financial – N/A**

**Land – N/A**

**Personnel – N/A**

### Appendices:

- **Appendix A – Internal Audit – Counter Fraud Update Report**
- **Appendix A1 – Anti-fraud, Bribery and Corruption Policy**

**LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

**Background Papers:**

None.