

Report of the Chief Audit and Control Officer

ANNUAL COUNTER FRAUD REPORT

1. Purpose of Report

To provide the Committee with the Annual Counter Fraud Report for 2023/24.

2. Recommendation

The Committee is asked to NOTE the report.

3. Detail

As required by the Council's Fraud and Corruption Prevention Policy, the Annual Counter Fraud Report is presented to this Committee to provide a summary of the ongoing Counter Fraud work performed by Internal Audit and other relevant departments.

Internal Audit is pleased to report that no successful fraudulent activity within the Council has been noted during the financial year 2023/24.

The primary report is presented within **Appendix 1**. Therein, to provide some context, the current fraud 'landscape' as viewed by the Chartered Institute of Public Finance and Accountancy (CIPFA) is presented, followed by a summary (by department) of the work undertaken in response to the fraud risks facing the Council, including the Council's engagement with the National Fraud Initiative (NFI).

The Council's Fraud Risk Register is presented in **Appendix 2**. This provides a summary of the key significant fraud risk areas within the Council along with the processes and procedures in place to mitigate those risks.

4. Financial Implications

The comments from the Head of Finance Services were as follows:

Fraud perpetrated against the Council has a direct impact on the cost of providing services to the local community. The positive counter fraud work undertaken across the Council to complement and improve key controls is therefore vital in mitigating against the risk of fraud. The review of key significant fraud risk areas as part of Fraud Risk Register is an important tool in this regard.

5. Legal Implications

The comments from the Monitoring Officer / Head of Legal Services were as follows:

The Council's Fraud and Corruption Policy ensures the Council meets its legal obligations and there are adequate safeguards and reporting arrangements in place to protect the Council from fraud.

6. Human Resources Implications

The comments from the Human Resources Manager were as follows:

Not applicable.

7. Union Comments

The Union comments were as follows:

Not applicable.

8. Climate Change Implications

The climate change implications are contained within the report.

9. Data Protection Compliance Implications

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

10. Equality Impact Assessment

As there is no change to policy an Equality Impact Assessment is not required.

11. Background Papers

Nil.