

# Chichester District Council

Corporate Governance & Audit Committee

26 June 2014

## Fraud Prevention Report

### 1. Contacts

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### 2. Recommendation

- 2.1. That the Committee consider the report and whether any further action is required.

### 3. Main Report

- 3.1 The National Fraud Authority estimated that fraud costs the UK public sector more than £20 billion each year, of which over £2 billion is against local government. In a time of austerity and a decline in grant income, preventing fraud is even more important to protect the public purse, in reality this means that every pound lost through fraud cannot be spent on providing public services.
- 3.2 In November 2013, the Audit Commission published 'Protecting the public purse 2013' report. This reported that there was a drop of 14% in the number of cases of fraud detected since the previous year. It also gives details on the amounts of detected fraud, warns of emerging fraud risks and promotes best practice. Much of the information contained within this report comes from the Protecting the Public Purse survey (Appendix 2), which the council participates in annually. The key recommendations identified in the report were that Council's should:
- a) actively promote a vigorous counter fraud culture
  - b) develop a clear strategy to tackle fraud
  - c) work in partnership to reduce fraud
  - d) prepare effectively for the introduction of the Single Fraud Investigation Service
  - e) improve the use of data to measure performance
  - f) allocate sufficient resources to tackle fraud
- 3.3 The council is aware of these current issues and continues to focus on ensuring processes are in place, thus reducing potential losses from fraud.
- 3.4 The Protecting the public purse 2013 report also recommended that local government bodies should use the Audit Commissions Fighting Fraud

Checklist for Governance to review the council's counter fraud arrangements. (Appendix 1)

- 3.5 As a result of this review, Internal Audit have now updated the Anti-Fraud and Corruption Policy and Whistleblowing Policy. Both policies underpin the council's corporate arrangements to prevent, detect and investigate fraud and corruption activity.
- 3.6 The council's Whistleblowing Policy is intended to be used by employees of the council, Members, contractors, consultants or partners working with or for the council and to support the disclosure of concerns and suspicions which cannot be raised through other channels. No cases were identified through the Whistleblowing arrangements during 2013/14.
- 3.7 The council's housing team continue to apply their robust procedures for dealing with new housing register applications to ensure that social housing is only allocated to those who are eligible.
- 3.8 The council has a dedicated Housing Benefit Fraud Investigation team. During 2013/2014 the team carried out a total of 385 investigations. As a result of these investigations the council recovered in excess of £150,000 and took 19 of these cases to court, all were successfully prosecuted. The council is keen to demonstrate it has a strong anti-fraud culture and when a prosecution is successful the council prepares a press release concerning the case. In addition, details of convictions are published on council's website in an effort to be more pro-active in prevention and deterrence.
- 3.9 In December 2015, under the Single Fraud Investigation Service Programme (SFIS), it is proposed that the council's investigation team will be transferred to DWP. This means that Housing Benefit investigations will no longer be carried out by the Council. However, decision making and overpayment recovery (for fraudulent claims) and Fraud Compliance will remain with the Council.
- 3.10 Whilst the council has robust internal control arrangements within its systems, to detect fraud and corruption activity, the council recognises that the detection of fraud and corruption is often as a result of the alertness of employees, Members, the general public and other stakeholders. Members of the public are encouraged to report suspected incidents of fraud via the council's website and the fraud hotline.
- 3.11 Managing the risk of fraud and corruption is the responsibility of management, Audit procedures alone, cannot guarantee that fraud or corruption will be detected. All detected fraud and corruption cases are reported to Senior Leadership Team (SLT).
- 3.12 The council operates within a robust framework of policies and Procedures. This is intended to direct the activity of the council and ensure transparency in decision making. Responsible officers are expected to ensure that effective internal control arrangements are incorporated into the design and development of systems. Assurance on internal control arrangements is primarily provided through the work of internal audit and external audit.

3.13 In preparing and giving an opinion in the Annual Governance Statement, the Principal Auditor identifies any internal control weaknesses or areas of potential risk which may lead to fraud, corruption or improprieties.

3.14 This year, the risk of the council being subject to fraud and corruption activity is not likely to reduce. The Council recognises that preventing fraud is even more important to protect the public purse. Therefore, the Council will continue to maintain its strong counter fraud arrangements by:

- Regularly reviewing its policies and procedures which support the counter fraud work and to widely publicise, promote and enforce the arrangements in place.
- Identifying areas of potential risk, in order to prevent fraud.
- Carrying out prompt and thorough reactive investigations and take the necessary actions to ensure the maximum recoveries for the council.
- Taking lessons learned from previous investigations and put measures in place to prevent further loss within the council.
- Enforcing robust sanctions for fraud and publicise actions taken to enhance local deterrence.

#### **4. Climate Change Implications**

4.1. None

#### **5. Human Rights and Equality Impact**

5.1. None

#### **6. Background Papers**

6.1. Protecting the public purse 2013 report.

#### **7. Appendices**

7.1. Appendix 1. Checklist for those responsible for governance

7.2. Appendix 2. Fraud and Corruption Survey 2013-14

**Chichester District Council - Checklist for those responsible for governance 2013 - 2014**

<b>General</b>	<b>Yes, No, N/A</b>	<b>Evidence</b>	<b>Action</b>
1. Do we have a zero-tolerance policy towards fraud?	Yes	Anti-Fraud and Corruption Policy	None
2. Do we have the right approach, and effective counter-fraud strategies, policies and plans? Have we aligned our strategy with <i>Fighting Fraud Locally</i> ?	Yes	Anti-Fraud and Corruption Policy, Fraud & Corruption response procedure, Whistleblowing Policy, Benefits Anti-Fraud Strategy, Benefits Prosecution Policy, Code of Conduct	None
3. Do we have dedicated counter-fraud resources?	Yes	Benefits Investigations Team, Internal Audit. HR, Legal & ICT involved as and when required.	None
4. Do counter-fraud staff review all the work of our organisation?	Yes	Range of anti-fraud activity from Housing Benefit through to Internal Audit fraud investigations.	None
5. Does a councillor have portfolio responsibility for fighting fraud across the council?	Yes	Councillor Tony Dignum who is responsible for Finance. He actively comments on recent cases ie HB fraud.	None
6. Do we receive regular reports on how well we are tackling fraud risks, carrying out plans and delivering outcomes?	Yes	Benefits Investigations reported via the Members Bulletin.	Annual fraud report to be presented to CG & AC

7. Have we assessed our management of counter-fraud resources against good practice?	Yes	Sussex Audit Group. West Sussex Fraud officers Group. National Anti-Fraud Network	None
8. Do we raise awareness of fraud risks with: <ul style="list-style-type: none"> <li>• New staff (including agency staff);</li> <li>• Existing staff;</li> <li>• Elected members</li> <li>• Contractors</li> </ul>	Yes	Induction process. Codes of Conduct members & staff. Dedicated Procurement Team.	None
9. Do we work well with national, regional and local networks and partnerships to ensure we know about current fraud risks and issues?	Yes	Sussex Audit Group. National Anti-fraud network.	None
10. Do we work well with other organisations to ensure we effectively share knowledge and data about fraud and fraudsters?	Yes	NFI. Other local authority fraud investigation teams.	None
11. Do we identify areas where our internal controls may not be performing as well as intended? How quickly do we then take action?	Yes	Audit work, follow-ups and investigations.	None
12. Do we maximise the benefit of our participation in the Audit Commission National Fraud Initiative and receive reports on the matches investigated?	Yes	NFI data matches investigated by Benefits Investigation team, Community Development & Internal Audit.	None
13. Do we have arrangements in place that encourage staff to raise their concerns about money laundering?	Yes	Money Laundering guidance issued to key staff.	None
14. Do we have effective arrangements for: <ul style="list-style-type: none"> <li>• Recording Fraud and</li> </ul>	Yes	Whistleblowing policy, updated by SJ in May 2014.	Intranet to be updated by SJ - Done

• Reporting Fraud			
15. Do we have effective whistle-blowing arrangements? In particular are staff: <ul style="list-style-type: none"> <li>• Aware of our whistle-blowing arrangements?</li> <li>• Have confidence in the confidentiality of those arrangements?</li> <li>• Confident that any concerns raised will be addressed?</li> </ul>	Yes	a)All staff have access to the Whistle-blowing policy which is part of the staff handbook and on the intranet. b)Successful cases in the past couple of years have demonstrated that staff are confident enough with the whistleblowing arrangements. c) See above at b)	None
16. Do we have effective fidelity insurance arrangements?	Yes	Zurich insurance policy	None
<b>Fighting fraud with reduced resources</b>	<b>Yes, No, N/A</b>	<b>Evidence</b>	<b>Action</b>
17. Have we reassessed our fraud risks in the light of the current financial climate?	Yes	On-going	
18. Have we amended our counter-fraud action plan as a result?	No	On-going, as and when required.	
19. Have we reallocated staff as a result?	No	On-going, as and when required.	
<b>Current risks and issues</b>	<b>Yes, No, N/A</b>	<b>Evidence</b>	<b>Action</b>
<b>Housing tenancy</b>			
20. Do we take proper action to ensure that we only allocate social housing to those who are eligible?	Yes	Applicants verified by Service and Housing Associations. All band B applications verified	None

		Applicants are also vetted by the RSL when a house is allocated to them.	
21. Do we ensure that social housing is occupied by those to whom it is allocated?	Yes	Visiting officer appointed.	None
<b>Procurement</b>			
22. Are we satisfied procurement controls are working as intended?	Yes	Financial Regulations, Contract Standing Orders, Corp Induction Module 2	None
23. Have we reviewed our contract letting procedures since the investigation by the OFT into cartels and compared them with best practice?	Yes	Dedicated in house procurement team.	None
<b>Current risks and issues</b>	<b>Yes, No, N/A</b>	<b>Evidence</b>	<b>Action</b>
<b>Recruitment</b>			
24. Are we satisfied our recruitment achieve the following? <ul style="list-style-type: none"> <li>Prevent the employment of people working under false identities;</li> <li>Confirm employment references effectively;</li> <li>Ensure applicants are eligible to work in the UK;</li> <li>Require agencies supplying us with staff undertake the checks that we require?</li> </ul>	Yes	Personnel seek original identification documentation in all cases. References are verified.  Adecco contracted to carry out checks.	None
<b>• Personal budgets</b>			
25. Where we are expanding the use of personal budgets for social care, in particular direct payments, have we introduced	N/A		None

appropriate safeguarding arrangements proportionate to risk and in line with good practice?			
26. Have we updated our whistleblowing arrangements, for both staff and citizens, so that they may raise concerns about the financial abuse of personal budgets?	N/A		None
<b>Council tax</b>			
27. Do we take proper action to ensure that we only award discounts and allowances to those who are eligible?	Yes	NFI matches followed up by revenues service. Service also runs its own reviews of SPD.	None
<b>Current risks and issues</b>	<b>Yes, No, N/A</b>	<b>Evidence</b>	<b>Action</b>
<b>Housing and council tax benefits</b>			
28. In tackling housing and council tax benefit fraud do we make full use of: <ul style="list-style-type: none"> <li>• The NFI;</li> <li>• DWP Housing Benefit Matching Service;</li> <li>• Internal data matching.</li> <li>• Private sector data matching?</li> </ul>	Yes	NFI data matching. DWP matching facility. Fraud drives local company employee lists. Matching other CDC data i.e. Taxi drivers.	None
<b>Emerging fraud risks</b>			
29. Do we have appropriate and proportionate defence against emerging fraud risks: <ul style="list-style-type: none"> <li>• Business rates;</li> <li>• Right to Buy;</li> <li>• Social Fund and Local Welfare Assistance;</li> <li>• Local Council Tax Support;</li> <li>• Schools;</li> </ul>	Yes		Revenues NDR/Recovery team are actively seeking to identify agricultural property that is being used for commercial purposes.



• Grants			
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*Completed by:* SLS  
*Completed on:* 4 June 2014

## Protecting the Public Purse - 2013/14 Audit Commission fraud and corruption survey - Districts

### Introduction

#### Introduction

#### Protecting the Public Purse - 2013/14 Audit Commission fraud and corruption survey

#### Section 48 Audit Commission Act 1998 – Request for information.

The Audit Commission publishes an annual report on fraud and corruption in local government called 'Protecting the Public Purse' (PPP). PPP gives details on amounts of detected fraud, warns of emerging fraud risks and promotes best practice. Much of the information for PPP comes from this survey.

Our 2011/12 and 2012/13 fraud and corruption surveys achieved a 100 per cent response rate. This enabled us to provide an accurate assessment of the total detected fraud figures for local government, and to undertake regional breakdowns and detailed analysis.

We are now asking you to complete and submit the 2013/14 fraud and corruption survey. **The deadline for submission is 16 May 2014.**

We require submission of the information under section 48 of the Audit Commission Act 1998.

Should you wish someone other than yourself to complete the survey please email [d-management@audit-commission.gsi.gov.uk](mailto:d-management@audit-commission.gsi.gov.uk).

If you would prefer to receive this survey in an alternative format for accessibility purposes please contact Duncan Warmington at [fraud-survey@audit-commission.gsi.gov.uk](mailto:fraud-survey@audit-commission.gsi.gov.uk)

**Please read Glossary of terms before starting this survey** - [Link to Glossary of terms](#)

### Public body information

Organisation

Chichester District Council

## Public body information

### 1. Organisation

1.1 Name of public body

Chichester District Council

1.2 Name of 151 Officer /  
Chief Financial Officer?

John Ward

1.3 Name of person  
completing the survey?

Sue Shipway

1.4 Position of person  
completing the survey?

AUDITOR

1.5 Telephone number of  
person completing the  
survey

01243 534737

1.6 Email address of person  
completing the survey?

sshipway@chichester.gov.uk

## Fraud cases

### Benefit, tenancy, council tax and NDR fraud

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

### 2. Housing benefit and council tax benefit fraud

Note: all cases in this survey where management authorised action has been taken, such as an investigation or enquires made, and as a result an officer with management authorisation has determined that on the balance of probabilities a fraud or act of corruption has occurred. As such, cases do not require a sanction or prosecution to be determined as fraudulent.

2.1 Did you have any cases  
of housing benefit and/or  
council tax benefit fraud?

Yes

2.2 Number of cases

385

2.3 Value (£'s)

150464

2.4 Did any of these cases above involve employees or councillors?

No

2.7 In the Housing benefit and council tax benefit detected fraud cases you have reported is there any evidence to suggest they have resulted from organised crime?

No

### 3. Housing tenancy fraud

3.1 Provide the number of properties in your housing stock, both directly managed and via arms length management organisations (ALMOs)

51

3.2 Did you have any cases of tenancy sub letting fraud?

No

Note: this is where a tenant lets part, or all, of their home to somebody else contrary to the tenancy agreement. Only report where the property as been brought back into council or ALMO control.

3.6 Did you have any cases of other tenancy fraud?

No

Note: This could include, but not limited to, issues such as fraudulent application, succession, abandonment, or non-occupation as the principle home. Only report where the property as been brought back into council or ALMO control.

3.11 Did you have any cases of 'right to buy' frauds?

No

3.17 Do you assist other registered social landlords in your area in combating tenancy fraud?

Yes

3.18 Please provide details

We work closely with the Registered Providers in our area and will share information if we believe a tenant or potential tenant has committed fraud in order to obtain a tenancy.

#### 4. Council tax discount fraud

4.1 Did you have any cases of council tax single person discount (SPD) fraud?

No

Note: the total value, including previous years, of council tax owed when a decision during the year determined that the liable person was not entitled to SPD.

4.7 Did you have any cases of council tax discount fraud involving discounts and entitlements other than SPD? (This also excludes the council tax reduction scheme, which is dealt with in section 5)

No

Note: the total value, including previous years, of council tax owed when a decision during the year determined that the liable person was not entitled in whole or part to any discount or entitlement. Discounts or entitlement could include, but not limited to, student discounts.

#### 5. Council Tax Reduction (CTR)

5.1 Did you have any cases of CTR fraud?

No

Note: the total value, including previous years, of council tax owed when a decision during the year determined that the liable person was not entitled to CTR.

**6. Non-domestic rates fraud (Business Rates)**

6.1 Did you have any cases of Business Rates fraud?

No

Note: this is any fraud linked to the evasion of paying Business rates including, but not limited to, falsely claiming mandatory or discretionary relief, falsely using insolvency status, failure to declare occupation, and payment using false bank details.

**Procurement, Insurance and Economic/ third sector fraud**

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

**7. Procurement fraud**

Note: this is any fraud linked to the false procurement of goods and services for the organisation either by internal or external persons or companies including, but not limited to: violation of procedures; manipulation of accounts; records or methods of payment; failure to supply; failure to supply to contractual standard.

7.1 Did you have any cases of procurement fraud?

No

**8. Fraudulent insurance claims**

Note: this is any insurance claim against your organisation or your organisation's insurers that proves to be false.

8.1 Did you have any cases of fraudulent insurance claims?

No

## 9. Economic and third sector support fraud

Note: this is any fraud that involves the false payment of grants, loans or any financial support to any private individual or company, charity, or non governmental organisation including, but not limited to: grants paid to landlords for property regeneration; donations to local sports clubs; loans or grants made to a charity.

9.1 Did you have any cases of economic and third sector support fraud?

No

## Debt, Pensions and Investment fraud

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

### 10. Debt Fraud

Note: This is any fraud linked to the avoidance of a debt to the organisation including, but not limited to: council tax liabilities (do not include council tax discount fraud from section 4); rent arrears; false declarations; false instruments of payment or documentation.

10.1 Did you have any cases of debt fraud?

No

### 11. Pension Fraud

Note: this is any fraud relating to pension payments including, but not limited to: failure to declare changes of circumstances; false documentation; or continued payment acceptance after the death of the pensioner.

11.1 Did you have any cases of pensions fraud?

No

## 12. Investment fraud

Note: this is any fraud relating to investments including, but not limited to: the fraudulent misappropriation of assets; or loss through breach of procedures

12.1 Did you have any cases of investment fraud?

No

## Payroll and Expenses fraud, Abuse of position and Other fraud

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

## 13. Payroll and employee contract fulfilment fraud

Note: this includes, but is not limited to: the creation of non existent employees; unauthorised incremental increases; the redirection or manipulation of payments; false sick claims; not working required hours; or not undertaking required duties.

13.1 Did you have any cases of payroll and contract fulfilment fraud?

No

## 14. Expenses fraud

Note: this includes, but is not limited to: false declarations of mileage; false documentation to support allowances; breaches of authorisation and payment procedures.

14.1 Did you have any cases of employee expenses fraud?

No

14.4 Did you have any cases of councillor expenses fraud?

No



## 15. Abuse of position

Note: this could include frauds not reported elsewhere (the financial gain could be for the fraudster or other) including, but not limited to: the misappropriation or distribution of funds by someone taking advantage of their position such as payments officers, bursars or finance managers; or fraudulently securing a job for a friend or relative.

15.1 Did you have any cases of abuse of position for financial gain?

No

15.5 Did you have any cases of manipulation of financial or non financial data?

No

Note: this includes, but is not limited to: the falsifying of statistics to ensure performance targets are met; or the adjustment of accounts to remain within set financial limits for the benefit of an individual or the organisation.

## 16. Other fraud

16.1 Did you have any other types of fraud?

No

## Recruitment fraud and fraud reporting

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

## 17. Recruitment fraud

Note: this could involve any applications, including attempts, to gain employment or subsequently where any of the details prove to be false, including but not limited to: false identity, immigration (no right to work or reside); false qualifications; or false CVs.

17.1 Did you have any cases of recruitment fraud?

No

## 18. Fraud reporting

Note: external auditors are required to report to the Audit Commission all frauds over £10,000 and all incidents of corruption within the audited body - these reports are called AF70s.

18.1 Of all the detected fraud cases you have reported throughout the survey, in how many individual cases did the fraud value amount to over £10,000?

0

18.2 Not included in figures elsewhere in the survey, how many incidents of corruption did you have involving a councillor?

0

Note: please see the glossary for the definition of corruption for the purpose of this survey.

18.3 Not included in figures elsewhere in the survey, how many incidents of corruption did you have involving an employee?

0

Note: please see the glossary for the definition of corruption for the purpose of this survey.

## Prosecutions

### Fraud and Corruption Prosecutions

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

#### 19. Housing benefit/council tax benefit fraud

19.1 Did you prosecute any cases of housing benefit and/or council tax benefit fraud?

Yes

Note: please include cases where the first court hearing was held between 1 April 2013 and 31 March 2014

19.2 Number of cases

19

19.3 Did any of these cases above involve employees or councillors?

No

19.5 Did you have any housing benefit and/or council tax benefit prosecutions that resulted in a guilty outcome?

Yes

Note: please include those cases where the offender was sentenced between 1 April 2013 and 31 March 2014.

19.6 Number of cases

19

19.7 Did any of these cases above involve employees or councillors?

No

**20. Fraud (excluding housing benefit and council tax benefit fraud)**

20.1 Did you prosecute any cases of fraud?

No

Note: please include cases where the first court hearing was held between 1 April 2013 and 31 March 2014.

20.5 Did you have any fraud prosecutions that resulted in a guilty outcome?

No

Note: please include those cases where the offender was sentenced between 1 April 2013 and 31 March 2014.

**21. Corruption prosecutions**

21.1 Did you prosecute any cases of corruption?

No

Note: please include cases where the first court hearing was held between 1 April 2013 and 31 March 2014.

21.3 Did you have any corruption prosecutions that resulted in a guilty outcome?

No

Note: please include those cases where the offender was sentenced between 1 April 2013 and 31 March 2014.

## Additional information

### Audit Committee and Policies

#### 22. Whistleblowing

22.1 Do you have a whistleblowing policy?

Yes

22.2 Do those responsible for governance annually review your whistleblowing arrangements in line with British Standards PAS 1998:2008 'Whistleblowing Arrangements Code of Practice'?

No

22.3 How many whistleblowing cases did you centrally log in line with British Standards PAS 1998:2008 'Whistleblowing Arrangements Code of Practice'?

0

### Counter fraud and corruption activity

#### 23. Counter fraud and corruption activity

Note: we define a counter fraud specialists to be any officer working on preventing and or investigating fraud or recovering the proceeds of fraud. These could include, but not limited to, verification visiting officers, qualified fraud investigators, financial investigators and dedicated counter fraud auditors tackling fraud against the public purse. We do not include trading standards officers.

23.1 Which best describes your counter fraud and corruption resource?

Benefit fraud team only, no dedicated corporate fraud team

23.2 What arrangements do you have in place to investigate incidents of non benefit fraud?

Initially it is undertaken by the Manager with the support and advice of Internal Audit. If this is not appropriate then Internal Audit will investigate. The arrangements to be taken are covered by the Fraud and Corruption Plan together with the Whistleblowing policy.

23.3 How many full time equivalent (FTE) counter-fraud specialists did you have at 31 March 2014, for both benefit and non-benefit fraud?

	No. FTE benefit counter-fraud staff	No. FTE non-benefit counter-fraud staff
	3	0

23.4 For previous years please provide, how many counter-fraud specialists did you have at 31 March in each year, for both benefit and non-benefit fraud? (If the data are not available, please put 'NR' in the relevant box)

Year	No. FTE benefit counter-fraud staff	No. FTE non-benefit counter-fraud staff
2012/13	3	0
2011/12	3	0
2010/11	3	0
2009/10	3	1

23.5 Do you have your own POCA Financial Investigator resource?

No

Note: a POCA financial investigator is an investigator accredited under section 3 of the Proceeds of Crime Act 2002.

23.6 Do you have a POCA Financial Investigator resource available for you to use, other than that provided by DWP?

No

23.7 In total over the last three financial years, how much money have you been awarded by the courts through POCA, excluding HB/CTB?

0

26.8 In total over the last three financial years, how much money have you actually received through POCA, excluding HB/CTB?

0

23.9 Do you undertake an annual assessment of corporate fraud and corruption risk?

Yes

23.10 Do you have a counter fraud and corruption plan?

Yes

23.11 Do you produce an annual report on counter fraud and corruption activity and performance?

Yes

23.12 Did your external auditor present, or make available, to your Audit Committee (or equivalent) your 2012/13 Fraud Briefing?

No

Note: the Audit Commission make available individually tailored fraud briefings to support external auditors' communications with those responsible for governance in each council. The briefings contain comparative information on each council's fraud detection results.

**Emerging risks and Best practice**

**24. Enhancing counter fraud development**

24.1 In your professional judgement, what are the three most significant issues that need to be addressed to effectively tackle the risk of fraud and corruption at your organisation? Tick the three most important from the list below:

- Capacity (sufficient counter fraud resource)
- Capability (having appropriate counter fraud skill sets)
- Effective fraud risk management
- Better data sharing
- Corporate appreciation of the financial benefits of tackling fraud
- Greater public support for tackling fraud
- Increased priority given to tackling fraud
- Improved partnership working
- Other

**25. Emerging risks**

25.1 What emerging risk areas for fraud or corruption did you identify during 2013/14?

Non specifically identified but some thought was given to potential governance issues surrounding the pooling of resources.

**26. Comments**

26.1 If you would like to comment on the Audit Commission fraud and corruption survey please do so here

NONE