

Report to Audit and Risk Assurance Committee

18 July 2024

Subject:	Counter Fraud Annual Report 2023/24
Director:	Alex Thompson Executive Director of Finance and Transformation
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1 Recommendation

- 1.1 That the Audit and Risk Assurance Committee review and comment upon the Counter Fraud Annual Report for 2023/24.

2 Reasons for Recommendation

- 2.1 To inform the committee of details of the recent areas of counter-fraud activity undertaken by the council's Counter Fraud Unit.



3 How does this deliver objectives of the Corporate Plan?

3.1 Internal Audit and the Counter Fraud Unit operates across the council and helps it accomplish its vision by bringing a systematic, disciplined approach to reducing the risk of fraud and helping to safeguard the council's assets.

4 Context and Key Issues

4.1 The Counter Fraud Report contains details of the recent areas of counter-fraud activity undertaken by the council's Counter Fraud Unit.

5 Alternative Options

5.1 The purpose of the report is to inform the Audit and Risk Assurance Committee of the activity the Counter Fraud Unit are taking, and the processes in place in order to tackle fraud and corruption.

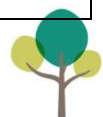
6 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	The Counter Fraud Unit operates within the following legal framework: <ul style="list-style-type: none">• The Fraud Act 2006• POSHFA (Prevention of Social Housing Fraud Act 2013)• PACE (Police and Criminal Evidence Act 1984)• General Data Protection Regulations• CPIA (Criminal Procedure and Investigations Act 1996)• RIPA (Regulatory Investigation Powers Act 2000)• HRA (Human Rights Act 1998)• Council Tax Reduction Scheme 2013



The Counter Fraud Unit investigators are required to investigate in accordance with the Local Government Act 1972. The following sections from this Act are relevant:

- Section 151 – Duty to protect public funds: Every Local Authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of the officers has responsibility for the administration of those affairs.
- Section 222 – Right to prosecute: Where a local authority consider it expedient for the promotion or protection of the interests of the inhabitants of their area they may prosecute, defend or appear in any legal proceedings and, in the case of any civil proceedings, may institute them in their own name.
- Section 223 – Right to appear in court: Any member or officer of a local authority who is authorised by that authority to prosecute or defend on their behalf or to appear on their behalf in proceedings before magistrates' court shall be entitled to prosecute or appear in any such proceedings and to conduct any such proceedings.
- Section 111 – Right to act: Without prejudice to any powers exercisable apart from this section but subject to the provisions of this Act and any other enactment passed before or after this Act, a local authority shall have power to do any thing (whether or not involving the expenditure, borrowing or lending of money or the acquisition or disposal of any property or rights) which is calculated to facilitate, or is conducive or incidental to the discharge of any of their functions.



	<ul style="list-style-type: none"> The right to question suspects and witnesses – Police and Criminal Evidence Act 1998 - PACE (Code C)
Risk:	The actions detailed in the Counter Fraud Report, are designed to mitigate the risk of fraud.
Equality:	It was not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no direct health and wellbeing implications from this report.
Social Value	There are no direct social value implications from this report.
Climate Change	There are no direct Climate Change implications from this report.
Corporate Parenting	There are no corporate parenting implications from this report.

7. Appendices

Appendix 1 - Counter Fraud Annual Report 2023/24

8. Background Papers

None

