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| Risk Identifier | CR-05 |
| Risk Title | Fraud |

Risk Description

The council is exposed to a number of areas of fraud due to the types of activities it administers, the risks are both external and internal.

Externally there is a risk that the council will suffer financial losses due to e.g. fraudulent claims for grants, exemptions and benefits.

Internally the fraud risk is that officers will influence decisions, e.g. procurement or grant award or due to their access to systems misappropriate funds.

Risk Owner

Angela Knight


Directorate Responsible

Business, People & Performance

| Original Risk | | |
|---------------|--------|-------|
| Likelihood | Impact | Score |
| 3 | 3 | 9 |

| Residual Risk | | |
|---------------|--------|-------|
| Likelihood | Impact | Score |
| 2 | 3 | 6 |

Risk direction

Decreasing 

Cabinet Member

Councillor Lees

| Key Dates | |
|-----------------|---------------|
| Date Registered | 6th June 2024 |
| Last update | 6th June 2024 |

Background

There is always a risk of fraud when awarding funds whether it is grants, exemptions or benefit. The Revenues and Benefits team carry out bi-annual reviews on all council tax exemptions and discounts.

Service Area Affected

All

Triggers

Reconciliation of grants and submitted evidence highlights discrepancies
 NFI, DWP and data warehouse sharing highlights multiple claims and/or claimants circumstances are incorrect
 National Anti Fraud Network (NAFN) - provide alerts of new types of fraud
 Whistleblowing - this could relate to both external and internal fraudulent activity

Risk Type

Threat

Risk Response Category

Reduce

| Risk Response | Risk Response Actionee | RAG Status | Progress Update | Next Scheduled Update |
|--|------------------------|------------|--|-----------------------|
| Counter Fraud Working Group | Philip Honeybone | Amber | Meetings are quarterly and is made up of officers from across the council where there is risk of fraudulent activity | |
| Internal Audit Plan - to carry out reviews on governance, management controls. | Philip Honeybone | Green | The plan and audits carried out are presented to CMT/ICB and Audit & Standards three times during the financial year. A new process is planned for a formal report to be presented to the Cabinet this will include more details on the limited and no assurance audits | 24-Sep |

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|---|---|-------|---|---|
| Counter Fraud Strategy and Action Plan | Philip Honeybone | Green | Updated annually and monitored during the year by the Counter Fraud Working group | |
| Officer and Member declaration of interests and code of conduct | Angela Knight/ Nurainatta Katevu? | Green | All officers and members are required to declare if they have an connection or interest in any activity they are carrying out | May 25 unless there is a change of circumstance |
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| Key for RAG status of risk response | |
|-------------------------------------|---|
| R | Control is not in place or working or progress has slipped |
| A | Control is not working efficiently and some challenges remain |
| G | Control is working or predominantly in hand or completed |