

Risk Identifier	CR-04
Risk Title	Fraud

Risk Description	Risk Owner	Directorate Responsible
<p>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.</p> <p>Externally there is a risk that the council will suffer financial losses due to e.g. fraudulent claims for grants, exemptions and benefits.</p> <p>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.</p>	Angela Knight	Business, People & Performance

Previous Risk			Current Risk			Risk direction	Cabinet Member	Key Dates	
Likelihood	Impact	Score	Likelihood	Impact	Score	Stable	Councillor Lees	Date Registered	6th June 2024
2	3	6	2	3	6			Last update	1 April 2025

Background	Service Area Affected
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.	All

Triggers	Risk Type	Risk Response Category
<p>Reconciliation of grants and submitted evidence highlights discrepancies</p> <p>NFI, DWP and data warehouse sharing highlights multiple claims and/or claimants circumstances are incorrect</p> <p>National Anti Fraud Network (NAFN) - provide alerts of new types of fraud</p> <p>Whistleblowing - this could relate to both external and internal fraudulent activity</p>	Threat	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 Audit Plan was presented to Audit and Standards and Cabinet in March 2025 and the new schedule of audits for the financial year 2025/26 were approved. The Audit Plan and the status of audits carried out are presented to CMT/ICB, Audit & Standards and Cabinet three times during the financial year. The reports now include more details on the outcome of audits, providing members with more transparency on actions raised and risks.	September 2025
Counter Fraud Strategy and Action Plan	Philip Honeybone	Green	Updated annually and monitored during the year by the Counter Fraud Working group	September 2025
Officer and Member declaration of interests and code of conduct	Nurainatta Katevu?	Green	All officers and members are required to declare if they have a connection or interest in any activity they are carrying out	May 25 unless there is a change of circumstance

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