

Internal Audit & Counter Fraud Shared Service  
Medway Council & Gravesham Borough Council

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# Counter Fraud Satisfaction Survey 2021-22

Gravesham Borough Council



## 1 Introduction

- 1.1 The Internal Audit & Counter Fraud Shared Service was established on 1 March 2016 to provide internal audit assurance and consultancy, proactive counter fraud and reactive investigation services to Medway Council & Gravesham Borough Council.
- 1.2 As part of our commitment to continually improve the Service, surveys are undertaken to gauge the level of satisfaction from client services. The previous survey combined internal audit & counter fraud and was sent to a limited distribution but as the officers no longer work in multi-disciplinary roles, it was felt appropriate to undertake a survey solely on counter fraud services, which was issued to all council employees and elected Members.

## 2 Executive Summary

- 2.1 The level of response to the survey was good with 51 responses received, which were spread across most Directorates within the council, including some from elected Members. The results however indicate that there are a number of areas to be addressed.
- 2.2 Of the 51 responses received, 39 (71%) provided a neutral or negative score when asked about their awareness of the counter fraud team and the services available and 36 (70%) indicated that they have not had any fraud awareness training in the last five years.
- 2.3 Such responses were anticipated, although not in quite such high numbers, due to (but not limited to) the fact that prior to the shared service resources were mainly focused on the investigation of housing benefit fraud, so there would have been minimal interaction with other services within the council, and the impact of covid, which has hindered the ability to deliver fraud awareness training or cultivate working relationships with new services. The early phases of the shared service with officers working in multi-disciplinary roles across both internal audit and counter fraud has also likely caused some confusion over the responsibilities of each team.
- 2.4 The move to hybrid working does not appear to have caused any barriers to communication. Those who responded to advise they had had difficulty in contacting the team were asked to provide details of the barrier to communication, but no barriers were described, just a lack of feedback on a referral.
- 2.5 Although the majority of respondents advised they had not had fraud awareness training in the last five years, there is a clear desire to have such training with 37 (72.5%) indicating that they or their team would benefit from fraud awareness training. Presentations at team meetings, face to face workshop sessions and online training were the highest choices for the type of training delivery and 19 respondents provided details of their team/service so that specific fraud risks could be factored into training.
- 2.6 A lack of awareness is a key thread throughout the results with a lot of respondents not aware of all the areas of fraud covered by the team and 13 respondents (25.5%) indicating that they are not satisfied they know what sort of concerns can be reported to the counter fraud team.
- 2.7 The core principles adopted by the team were expressed as statements with respondents asked to indicate how much they agreed the team demonstrated compliance. The vast majority of respondents provided neutral responses in relation to the statements, which is likely attributed to the fact that many do not know enough about the team but there were a small number of negative responses in relation to all statements. There is no way to identify respondents to ask further questions and obtain context to the answers for most of the statements and establish whether there are common issues to address; however, communication, promoting organisational improvement and being in the right part of the council with enough resource to be effective received the largest number of negative responses.
- 2.8 Overall, the satisfaction with services available received a somewhat neutral score of 7 out of ten but those who had received services from counter fraud within the last two years gave positive feedback in 75% of responses.

2.9 This is the first survey to be conducted specifically in relation to counter fraud and it is clear that there is a significant amount of work for the team to do in order to raise their profile and general awareness of fraud across the council. The counter fraud plan for 2022-23 already outlines some of the work intended to be completed as part of that process and the results of the survey provide a baseline on which to measure improvement as we move forward and start to conduct surveys on an annual basis.

### 3 Survey Results

3.1 The survey was designed to focus on six keys areas, which are listed below,

- Awareness of the Counter Fraud Team,
- Communication,
- Fraud Awareness,
- Reporting concerns,
- Compliance with core principles, and
- Overall Satisfaction with Counter Fraud.

3.2 There were 51 responses on behalf of Gravesham and a breakdown of their roles is shown in the tables below,

<b>Role</b>	<b>Number of respondents</b>
Chief Executive / Director / Assistant Director / Chief Officer / Service Manager	4
Other Manager / Supervisor / Team Leader	12
Other Council Employee	30
Elected Member	5
<b>Total</b>	<b>51</b>

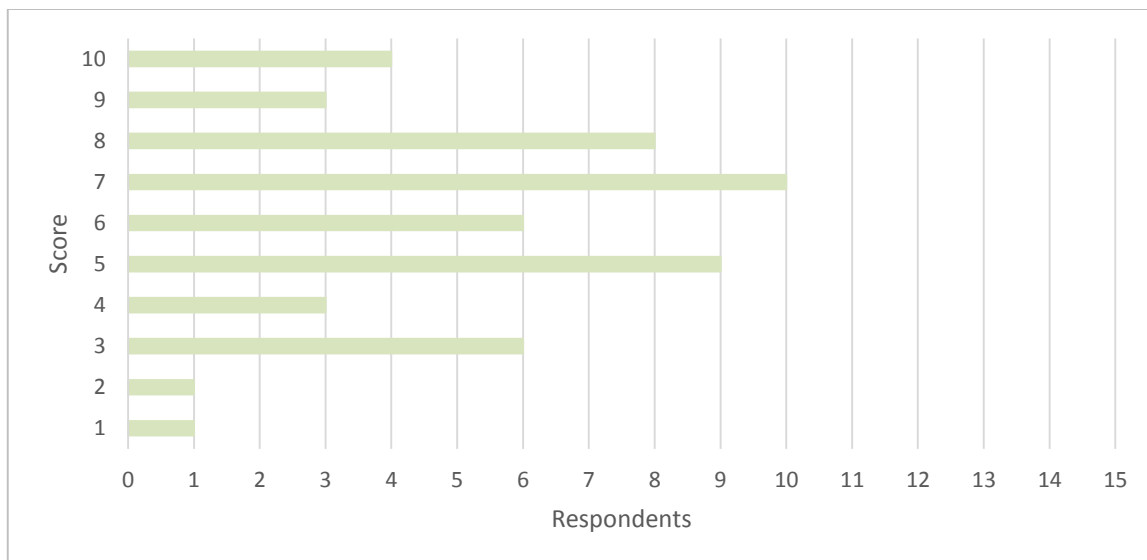
<b>Division</b>	<b>Number of respondents</b>
Chief Executives Office	1
Communities	14
Corporate Services	14
Environment	6
Housing	10
N/A - Elected Member	6
<b>Total</b>	<b>51</b>

3.3 It should be noted that not all respondents have answered all questions, so the detailed results that follow are not all based upon 51 responses.

#### **Awareness of the Counter Fraud Team**

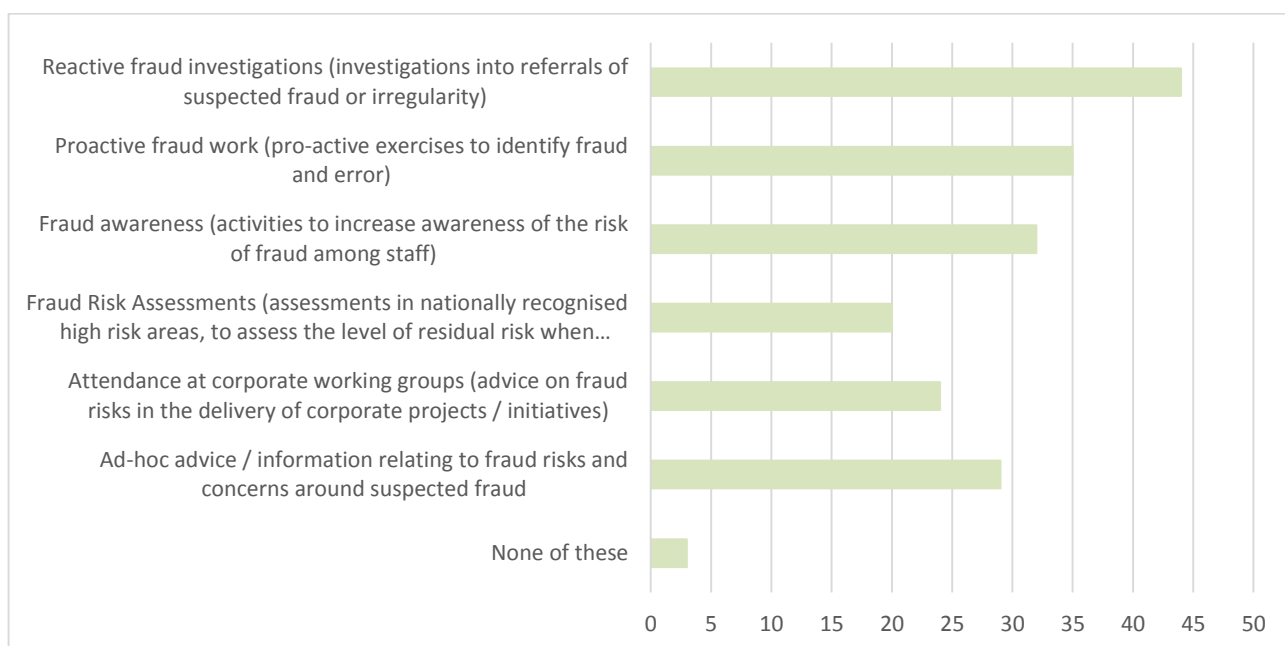
3.4 Several questions were asked aimed at identifying whether respondents had a good understanding of the role of counter fraud, the services available from the team and which services they felt added the most value to the council, with the following responses received,

3.5 Respondents were asked: On a scale of 1-10 (1 = strongly Disagree – 10 = Strongly agree), How much do you agree that you have a good understanding of the role of the Counter Fraud Team?



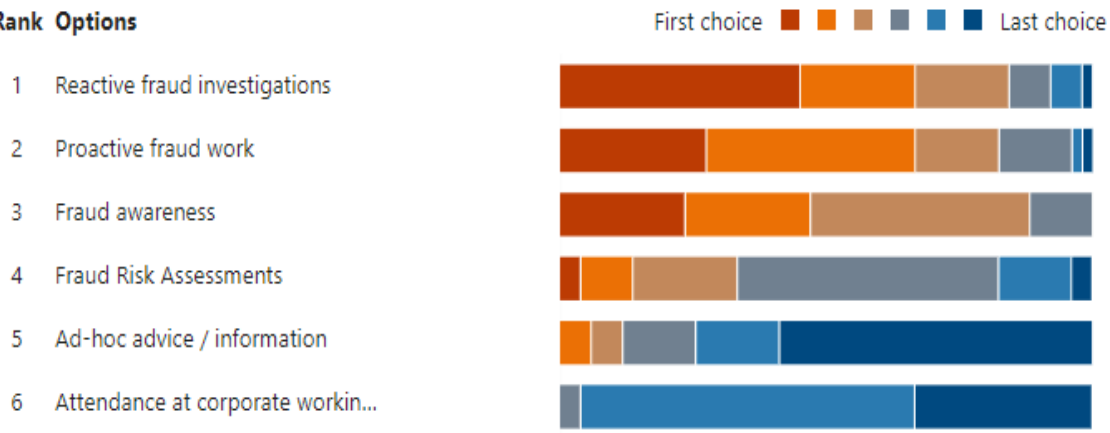
3.6 The results show a varied response with 15 respondents (29%) scoring eight or higher suggesting they have a relatively good understanding, while the remaining 36 (71%) scored seven or lower and eight of those scoring three or less.

3.7 Respondents were provided with a list of services and were asked to indicate which of the services they were aware that counter fraud provided.



3.8 Respondents were then asked to rank those services the order they felt added the most value to the council. Reactive investigations, pro-active fraud work, and fraud awareness, were ranked highest with 23 (45.1%), 14 (27.5%) and 12 (23.5%) respondents (respectively) selecting these services as their first choice. Ad-hoc advice/information and attendance at corporate working groups ranked lowest with 30 (58.8%) and 17 (33.3%) respondents (respectively) ranking them as last choice, with attendance at working groups not being selected as any of the first three choices.

### Rank Options



3.9 Collectively these results are a little concerning, with more a large number of respondents indicating they know very little about the counter fraud team or its work, but not necessarily surprising due to a number of factors.

3.10 Firstly, prior to the shared service resources were primarily focused on the investigation of housing benefit fraud, although activity was starting to be undertaken in some other areas from 2014-15, so there would have been a limited level of interaction with other services within the council. Secondly, the way the counter fraud services were delivered in the early years of the shared service, and also the impact of covid, hindered the ability to deliver fraud awareness training or cultivate working relationships with new services.

### Communication

3.11 With the increase in remote working, there was concern that there may be a drop in engagement from client services or a reduction in referrals in the event that the counter fraud team was not easily contactable or readily available to respond to requests for advice. The questions were designed to establish which communication methods were the preferred option to make contact with the counter fraud team, and also establish whether there had been any issues/barriers for anyone who had tried to make contact with the team.

Question: Do you know how to contact the Counter Fraud team about fraud related issues?	Number of respondents
Yes	36
No	15

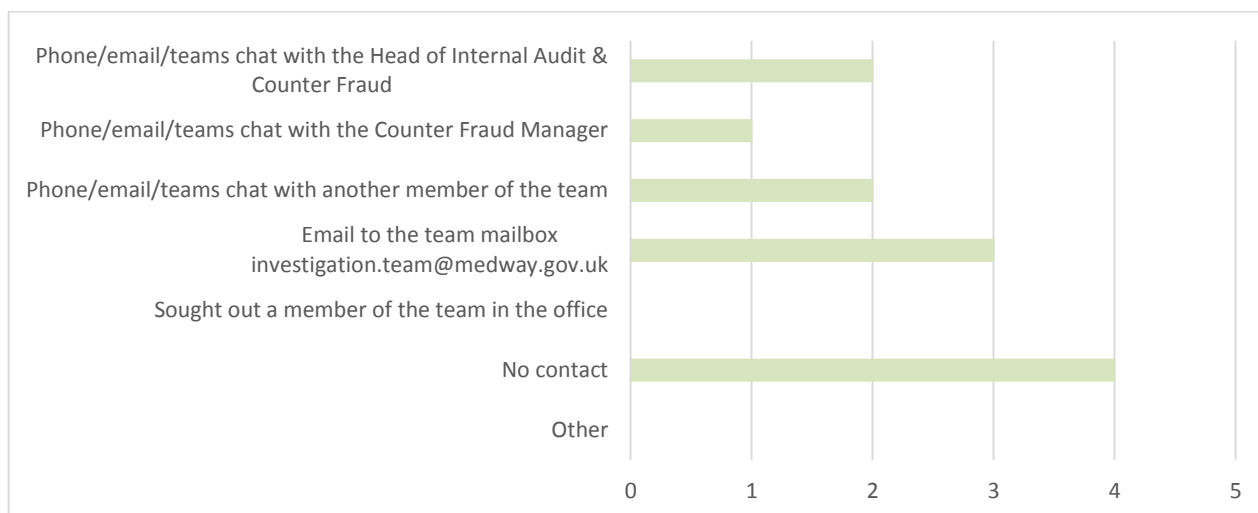
Question: Over the last two years, if you have had cause to contact the Counter Fraud team regarding a fraud matter, were you able to do so easily?	Number of respondents
N/A	39
Yes	8
No	4

3.12 The four respondents who indicated difficulties in making contact were asked to advise what caused the difficulties and the following comments were received,

No feedback to the fraud referral.
I don't know what their contact details are, nor do I know what works in the team.

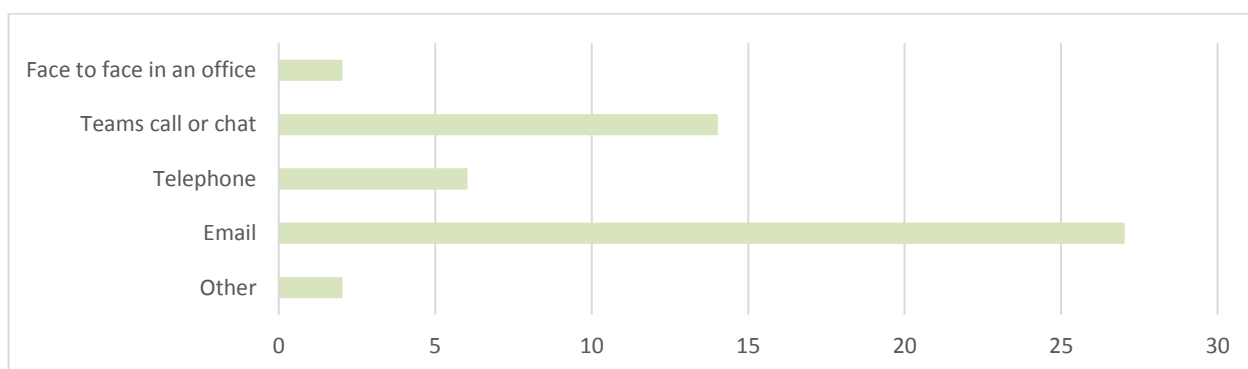
3.13 The comments received support the fact that awareness of the service is below where we would want and expect it to be, although this does not suggest there are barriers to communication. The comment regarding feedback on a referral is not necessarily due to a barrier in communication and is something that was addressed separately in the survey.

3.14 Respondents were then asked: If you have contacted the Counter Fraud team in the last two years (for anything other than submission of a fraud referral), how did you do so?



3.15 Of the 12 responses to this question, only eight had been in contact with the team over the last two years and there was a reasonably even spread across the forms of communication, with the exception of seeking out a member of the team in the office.

3.16 Respondents were then asked to indicate their preferred method of interacting with the counter fraud team.



3.17 52.9% (27) of respondents indicated that email would be their preferred method of contact and a further 27.5% (62) indicated that they would opt for a Teams call / chat.

### Fraud Awareness

3.18 As well as awareness of the service, it is important that staff across the organisation have a good understanding of fraud risks within their own services and the organisation as a whole, and how this potentially impacts on the council's ability to deliver services.

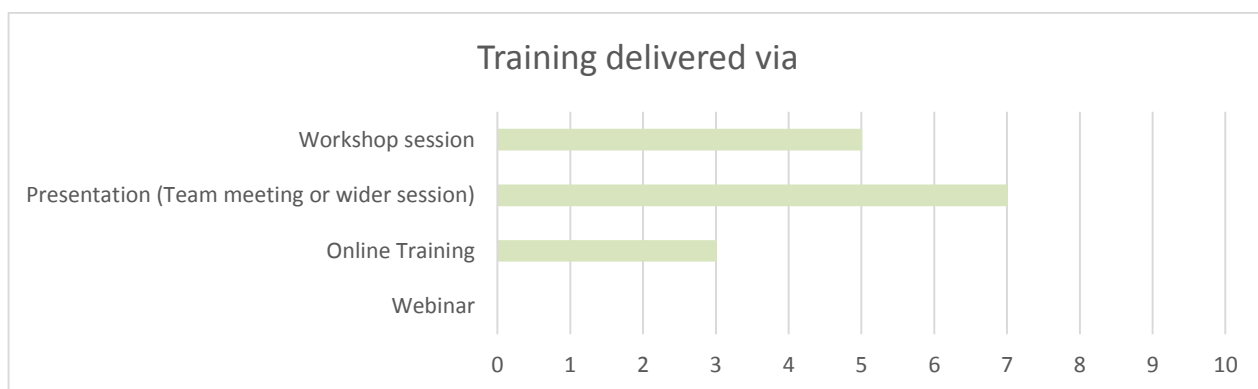
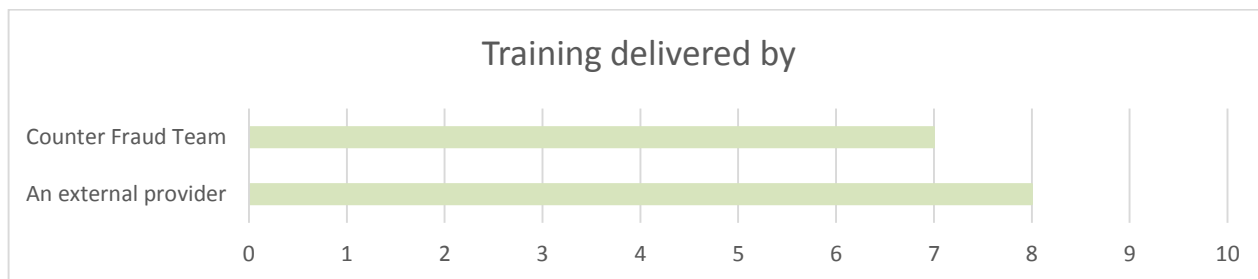
3.19 The work of the counter fraud team is underpinned by the council's counter fraud and corruption strategy. Respondents were asked the following,

Question: Were you aware that the council has a Counter Fraud & Corruption Strategy?	Number of respondents
Yes	48
No	3

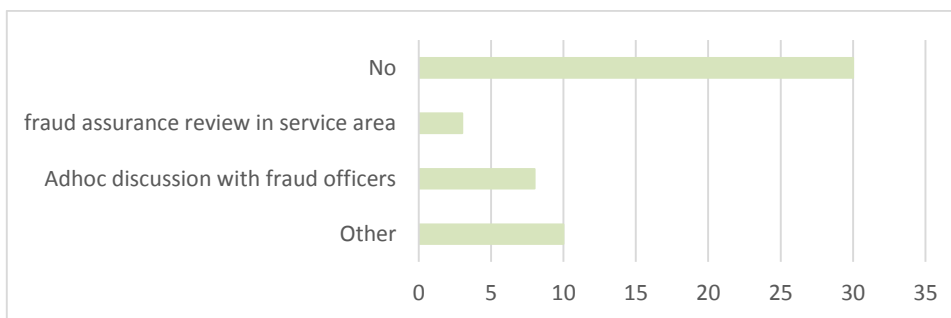
Question: Have you seen / read the Counter Fraud & Corruption Strategy?	Number of respondents
Yes	32
No	16

3.20 The next series of questions were centred specifically around whether the respondents had had any fraud awareness training, who it was delivered by and how it had been delivered, to try and gauge a general level of awareness across the organisation.

<b>Question:</b> Have you had any fraud awareness training in the last five years?	<b>Number of respondents</b>
Yes	15
No	36



3.21 In addition, respondents were asked whether they had gained any fraud awareness via other means, which identified the following,



3.22 Respondents were then asked whether they felt their service would benefit from awareness training.

<b>Question:</b> Do you feel that you / your team / service would benefit from fraud awareness training?	<b>Number of respondents</b>
Yes	37
No	14

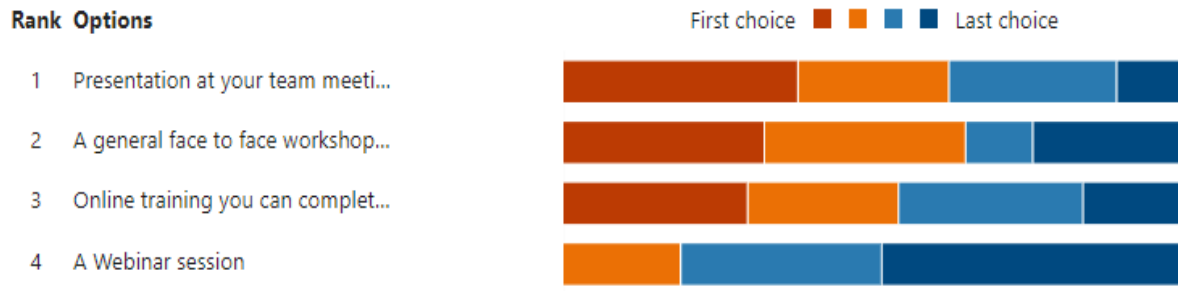
3.23 The responses received indicate that there is an insufficient level of fraud awareness across the organisation at present but there appears to be willingness to understand more, with 37 respondents (72.5%) confirming that they or their team/service would likely benefit from awareness training.

3.24 In anticipation of requests for training, the 37 respondents who answered yes were provided with a list of options for training delivery, these being,

- A general face to face workshop on fraud awareness
- Presentation at your team meeting, specific to the fraud risks associated with your area of work.

- Online training you can complete at a convenient time.
- A Webinar session,

and were asked to rank them in terms of what they felt would be most useful / appropriate, with the following results.



3.25 Presentations delivered at team meetings, general face to face workshops and online training were most popular with 14 (37.8), 12 (32.4%) and 11 (29.7%) respondents listing these as their first choice. Webinar sessions were the least popular with nobody listing it as first choice and 18 respondents (48.6%) listing this as their last choice. Respondents were also given the opportunity to list any other means of training, with a webinar specific to the fraud risks associated with the respondent's work being listed.

3.26 Respondents were also given the opportunity to provide the details for their team/service area that they felt would benefit from training and 19 respondents chose to do so, who were all spread across a number of service areas/teams. This provides a wide range of areas to be considered for specific training sessions.

### Reporting Concerns

3.27 The vigilance of staff is key to identifying potential fraud and concerns should be reported to the counter fraud team for consideration of investigation. Over the last few years, the majority of investigations have been generated by data matching activity, such as NFI, rather than coming from individuals within the organisation. A series of questions were asked to establish the level of understanding around what could be reported, how it could be reported, and for those that had reported concerns in the past, how they had done so and whether feedback had been received.

3.28 Respondents were first asked questions to determine their understanding of what concerns could be reported.

Question: Are you satisfied that you know what type of concerns can be reported to the Counter Fraud team?	Number of respondents
Yes	38
No	13

3.29 Respondents were then provided with a list of areas that the counter fraud team may be called upon to investigate fraud / irregularity and asked to indicate which, if any, of them they were aware of prior to the survey.

Area	Number of respondents replying 'Yes'	Number of respondents replying 'No'
Council Tax	48	3
Business rates	39	12
Housing Allocations	38	13
Homelessness	26	25
Housing tenancy	39	12
Right to Buy	32	19



Procurement	27	14
Insurance	32	19
Finance	43	8
Internal staff matters	33	18

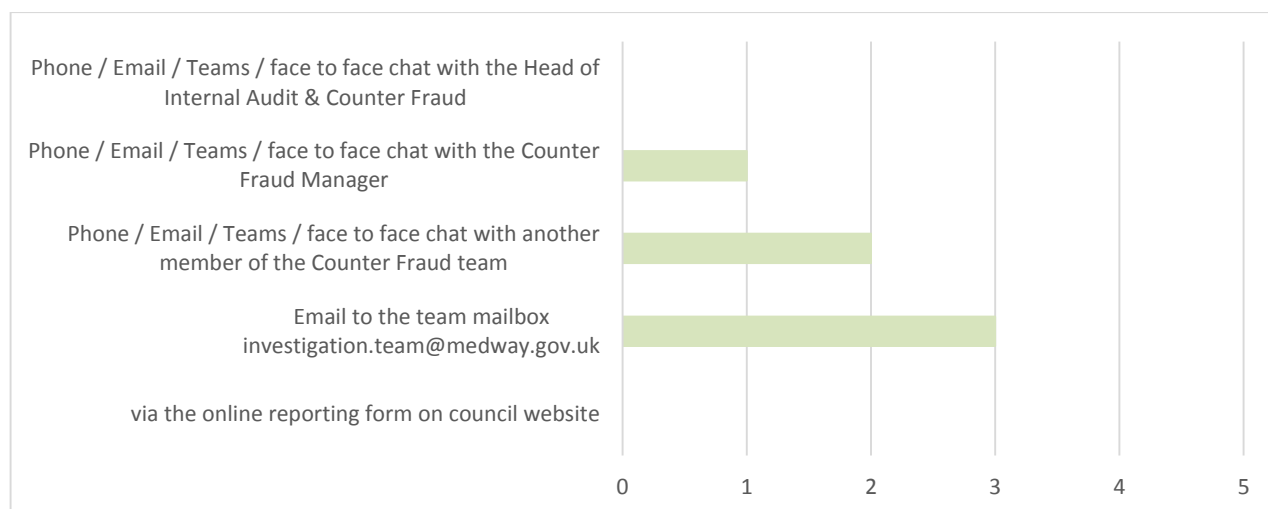
3.30 These results show that the majority of respondents are aware of the types of concerns could be reported, and at least half of respondents seemingly aware of the areas covered by the counter fraud team, although there were some high percentages of people unaware of certain fraud types investigated, which is useful when targeting fraud awareness training.

<b>Question:</b> Do you know how to report concerns / suspicions of fraud / irregularity to the Counter Fraud team?	<b>Number of respondents</b>
Yes	35
No	16

<b>Question:</b> Over the last two years have you have you reported any concerns / suspicions of fraud / irregularity to the Counter Fraud team?	<b>Number of respondents</b>
Yes	6
No	45

3.31 Around a third of respondents indicated that they did not know to report concerns to the counter fraud team and only 6 (11.8%) confirmed having submitted a referral in the last two years. The fact that so many are unclear on how to report concerns and a number are not aware of some of the areas covered by counter fraud, is an indicator that there may be a number of potential issues that have not been reported simply because people did not know they could.

3.32 For those that had reported concerns further questions were asked about how they did so, and the feedback received.



<b>Question:</b> Did you receive feedback in relation to your referral? (Within the limits of what is permitted to be disclosed)?	<b>Number of respondents</b>
Yes	3
No	3

<b>Question:</b> If yes, had you specifically requested such feedback?	<b>Number of respondents</b>
Yes	0
No	3

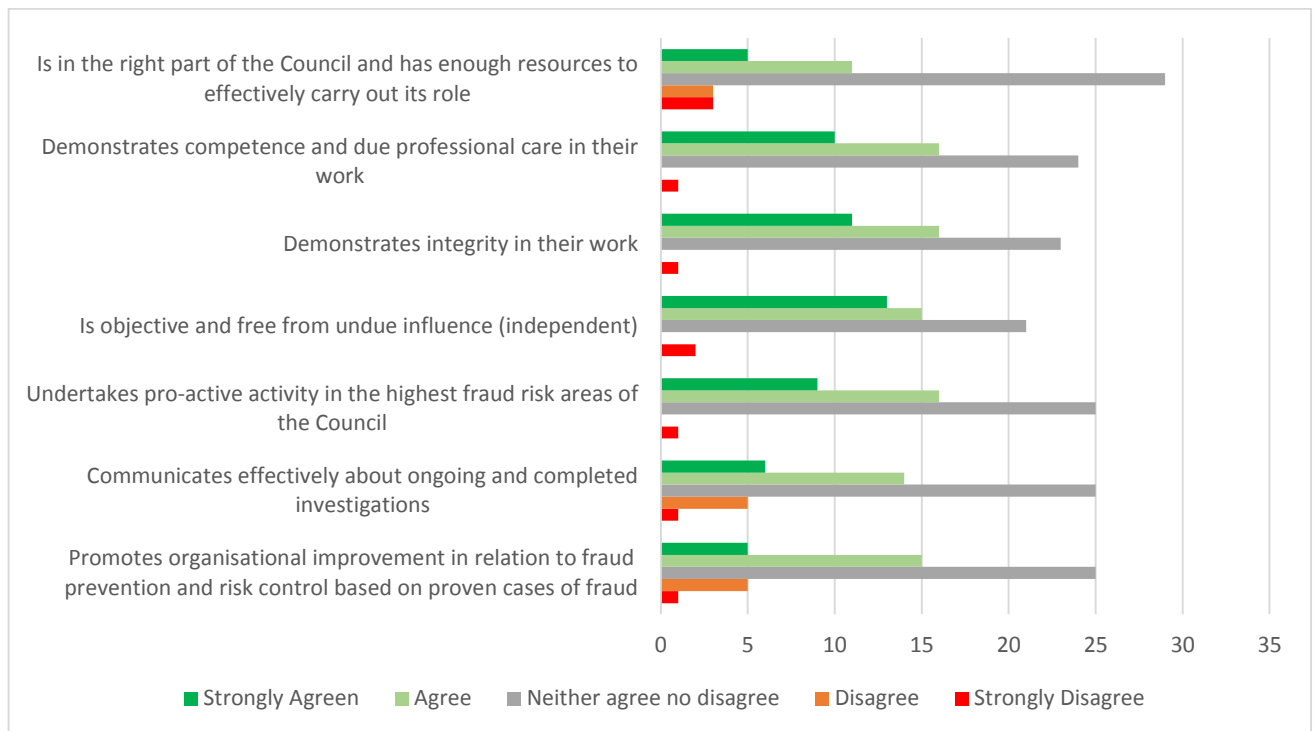
<b>Question:</b> Even if you hadn't specifically requested it, would you have expected to receive feedback in relation to your referral? (Within the limits of what is permitted to be disclosed)?	<b>Number of respondents</b>
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Yes	5
No	1

3.33 These results suggest that the fraud awareness training is going to be pivotal in generating more referrals from members of staff and that more work is needed in relation to providing feedback on referrals to ensure that people continue to engage and report concerns.

**Compliance with Core Principles**

3.34 The Chartered Institute of Internal Auditors (IIA) specify ten core principles that internal audit teams must comply with at all times. While these are not directly applicable to the counter fraud team, a number of those principles have been adopted (with some minor change as necessary) by the counter fraud team. These principles were expressed as statements and respondents were asked to confirm to what extent they agree or disagree with each statement.



3.35 The vast majority of respondents provided neutral responses in relation to the statements, which is likely attributed to the fact that many do not know enough about the team to provide any positive or negative response.

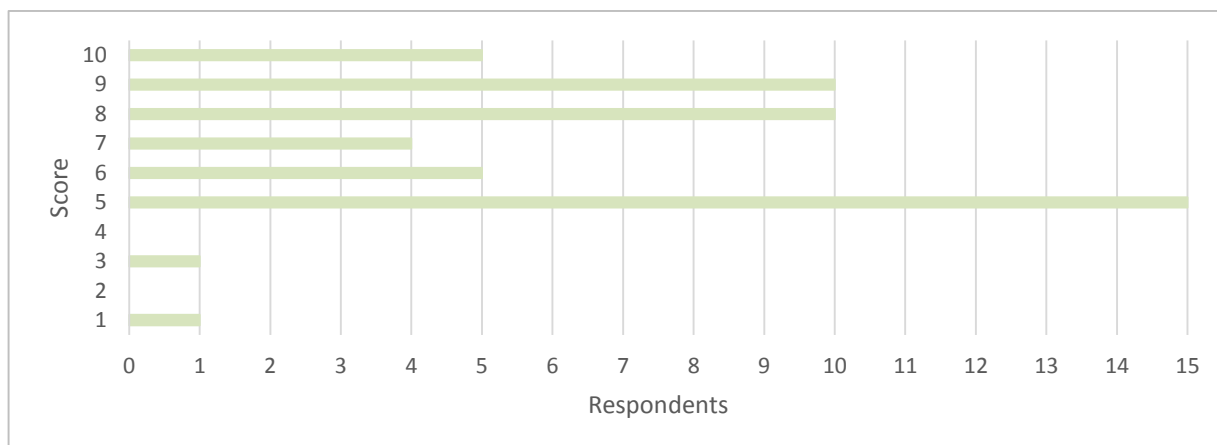
3.36 While the negative responses are relatively low in number in comparison to the positive responses, they appear in all statements and are therefore a concern. However, due to the anonymity of the responses, there is no way to identify respondents to ask further questions and obtain context to the answers for most of the statements and establish whether there are common issues to address.

3.37 Communicating effectively about ongoing and completed investigations has the highest number of negative responses and is likely linked to the lack of feedback on referrals. This is an area that will be addressed but there also has to be some understanding on the part of those making referrals in relation to what can and cannot be disclosed due the need to protect the integrity of the investigation and to ensure compliance with data protection requirements.

**Overall Satisfaction with Audit & Counter Fraud**

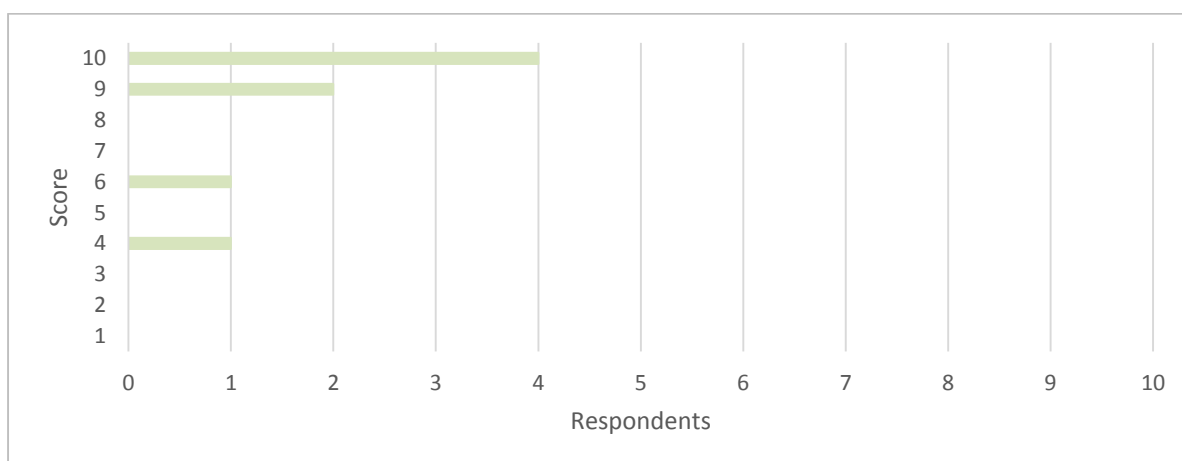
3.38 Questions relating to overall satisfaction asked respondents to score from one (completely dissatisfied) to ten (completely satisfied). Any scores of eight or above are considered to be positive satisfaction.

3.39 As it was possible that not all respondents would have had interaction with counter fraud during the previous two years, respondents were first asked to provide a satisfaction score in relation to the support and services that are available from counter fraud.



3.40 The average score across the 51 responses was seven out of ten, with 15 (29%) giving a score of five. 25 (49%) gave a score of eight or higher. The number of neutral and negative responses is likely linked to the lack of awareness across the council, which is a high priority for the team moving forward.

3.41 The eight respondents who confirmed having received services from counter fraud in the last two years were asked to score their overall satisfaction with the service received.



3.42 Of the eight respondents who had services from counter fraud in the last two years, six gave a score of eight or higher, giving an average score 8.5 out of ten and representing positive satisfaction of 75%.

### Other Feedback

3.43 At the conclusion of the survey respondents were asked: Do you have any other comments that may help us improve / develop the service?

3.44 A number of comments were received and are detailed below, along with responses from the Head of Internal Audit & Counter Fraud (HIACF) on behalf of the service.

**Comment received:** I have always found the team approachable and appreciate their pragmatism. They have provided superb support to the service.

**HIACF response:** The positive feedback is greatly appreciated.

**Comment received:** I have always found the fraud team to be very helpful not only from generalist advice but also in explaining certain reasons for not pursuing a case.

**HIACF response:** The positive feedback is greatly appreciated, as is the understanding of the fact that we simply do not have resource to investigate every suspicion and have to make a judgement on which cases we can pursue.

**Comment received:** If there is a concern raised for any department, should it not be investigated independently and not by the service manager or head of that service. If this is not done, then it discourages those who may wish to put something to your attention. We all have to be accountable.

**HIACF response:** I can only assume this relates to internal investigations, which are handled slightly differently. Under the council's whistleblowing policy, concerns are supposed to be reported to line managers in the first instance, however, it does state that these concerns can be reported elsewhere if it is not felt appropriate to go to a manager. The policy lists a number of contact points, of which I am one, so any concerns about fraud being committed internally could be reported directly to me and would certainly be investigated independently. Other internal disciplinary matters are assessed by HR, but any resulting investigations would be conducted independently of the service.

**Comment received:** Make it more visible and accessible to employees to promote and encourage referrals or gain advice.

**HIACF response:** This is a fair comment, and we acknowledge there has been insufficient awareness training in the last few years. It is part of our ongoing workplan to address.

**Comment received:** Re Q23, hard to answer fairly when I haven't had reason to use the services available from the Counter Fraud team.

**HIACF response:** Unfortunately, answers to certain questions determined the next question asked but for the user, numbers remained sequential. This means I cannot be 100% certain what question 23 relates to. The feedback however is noted, and we will consider how we can improve future surveys.

**Comment received:** I have never dealt with the team so some of the questions I couldn't answer. Because the survey wouldn't let me move on without selecting an answer, I have chosen the average i.e., 5 but this isn't a reflection of the team - I just had to select something!

**HIACF response:** We will use this feedback to improve the design of future surveys.

**Comment received:** I don't have a huge amount of involvement with this service but feel like I can contact them if needed to. I can't remember the exact nature of the training I have seen so my answer here may be inaccurate, however, I do recall receiving some training on this over the period in question.

**HIACF response:** We try to ensure that the team is always available for advice and information. Training delivered by the team has been somewhat limited in the last two years, but it is possible that an officer attended a team meeting and there may have been other forms of awareness training from external providers.

**Comment received:** more communication.

**HIACF response:** The responses received in this survey have highlighted that we need to work on communication about referrals and ongoing investigations. However, we must protect the integrity of any investigation and also ensure compliance with data protection requirements, so there may still be some limits on what can be communicated and at what point in the investigation process.

**Comment received:** training may be helpful across the board?

**HIACF response:** Couldn't agree more with this. Fraud awareness training forms part of the new counter fraud workplan. We aim to create and deliver some generic sessions and are working with workforce development to set up training sessions that staff can book onto as well as looking at specific sessions with individual teams/services. This has to be balanced with the work linked to ongoing investigations, so will potentially be a longer-term piece of work but we will cover as many as we can as quickly as we can.

**Comment received:** Being a recently appointed staff member I have not had occasion to deal with the Counter Fraud team. However, with increasing incidents of fraud of all types being reported any and all measures to bring awareness to employees has to be beneficial to the organisation as a whole.

**HIACF response:** As per my response above. We are working hard to create and deliver awareness sessions.

**Comment received:** Having had no active involvement with the team in recent years I was unable to really answer some of the questions but did my best :)

**HIACF response:** I think this is true for a number of people given the pandemic and the fact that the majority of counter fraud activity was limited while staff were redeployed during the pandemic response but the fact you have taken the time to try and provide some feedback is appreciated.