

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

Counter Fraud Satisfaction Survey 2023

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 down slightly with 37 responses, compared to 51 received in 2022. There was a reasonably good spread across most Directorates, including some from Elected Members. The results however still indicate that there is further work to be done in certain areas of activity.
- 2.2 Of the 37 responses received, 36 (97%) were aware of the council's counter fraud and corruption strategy, which is an improvement on 2022, but only 26 (70%) had seen/read it. In addition, 11 (21%) provided a negative response when asked about their awareness of the counter fraud team and the services available, and 31 (83.8%) indicated that they have not had any fraud awareness training in the last twelve months.
- 2.3 These results demonstrate that there may be a need for the strategy to be promoted a little more, as while large numbers of staff are aware of it, the number that have read it requires some improvement, which in turn could help to raise awareness of the team and its services. There remains a clear desire across the organisation to have fraud awareness training, with 26 respondents providing their details of their team/service. While the counter fraud team have done a significant amount of work in relation to fraud awareness training, the pace at which services can be reached is slow due to the resources available and this is reflected in the results. The service is already working on a greater range of options for awareness training and is liaising with Workforce Development as part of the process.
- 2.4 There is an improvement in the level of awareness of where the team investigates concerns but still significant percentages of people seemingly unaware of all the areas, which may be a lack of knowledge outside their own area of work. 80% of respondents confirmed they were aware of how to report concerns, and only 5% responded to say that they had reported concerns. While this should be seen as a positive, in that there may not be anything to be investigated, the potential lack of awareness of where the team can investigate concerns could mean that some things are not being reported.
- 2.5 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 positive responses in relation to the statements, but there were still some negative responses to all statements. The lack of a neutral option may have meant that those who knew little or nothing about the service, were disagreeing purely because they didn't know rather than it being their true opinion.
- 2.6 Overall, the satisfaction with services available received a neutral score, with an average of 7.81 out of ten but the five who had received services from counter fraud within the twelve months gave an average score of nine out of ten with positive feedback in 100% of responses.
- 2.7 Due to the slight difference in volume of responses and inability to determine whether it is the same people responding, comparisons to the previous year's results may not be truly reflective of the work that has been undertaken in response to the previous survey, however, it is acknowledged that there is still work for the team to do in order to raise their profile and general awareness of fraud across the council.

3 Survey Results

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

- Awareness of available services and the Counter Fraud team,
- Fraud Awareness,
- Counter Fraud activity
- Compliance with core principles/values, and
- Overall Satisfaction with the Counter Fraud team.

3.2 There were 37 responses on behalf of Gravesham, compared to 51 in 2022, and a breakdown of the respondent's roles and the area of the council they work in are shown in the tables below.

Role	Number of respondents	Number of respondents
	2022	2023
Chief Executive / Director / Assistant Director / Service Manager	4	7
Other Manager / Supervisor / Team Leader	12	9
Other Council Employee	30	17
Elected Member	5	4
Total	51	37

Directorate	Number of respondents	Number of respondents
	2022	2023
Chief Executives Office	1	0
Communities	14	8
Corporate Services	14	10
Environment	6	5
Housing	10	11
N/A - Elected Member	6	3
Total	51	37

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 37 responses. Where the same questions were asked in the 2022 survey, those results have been included for comparison.

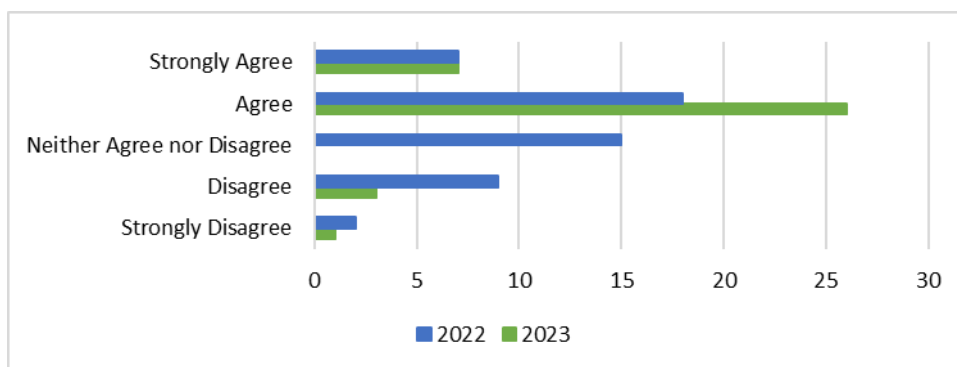
Awareness of available services and the Counter Fraud team

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

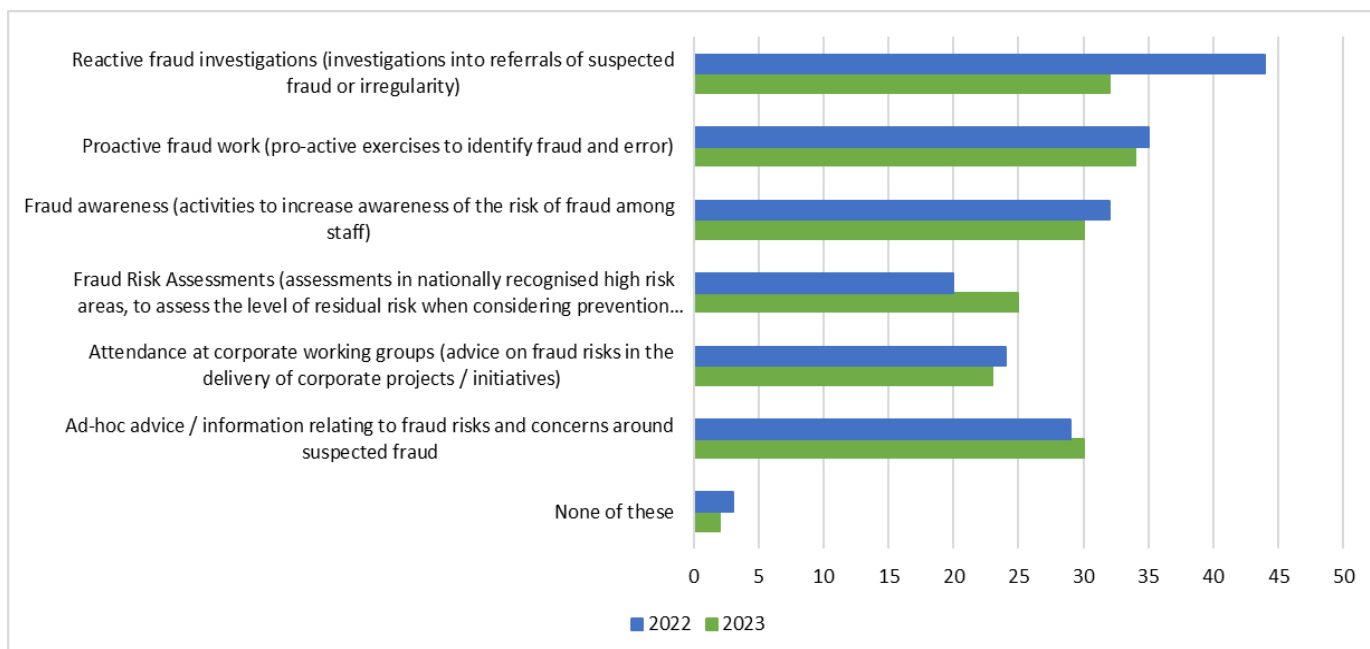
Question: Were you aware that the council has a Counter Fraud & Corruption Strategy?	Number of respondents	Number of respondents
	2022	2023
Yes	48	36
No	3	1

Question: Have you seen / read the Counter Fraud & Corruption Strategy?	Number of respondents	Number of respondents
	2022	2023
Yes	32	26
No	16	11

- 3.5 There was a slightly higher number of respondents in 2022, 94% of which were aware of the strategy but only 50% of those had seen/read it. There is a slight improvement in awareness of the strategy with 97.3% of respondents confirming they knew of it and 70% of those having seen/read it. This suggests that there is a slight improvement, but more work is needed to make staff aware of the council’s strategy and we look at the best methods for circulation to ensure the widest reach possible.
- 3.6 Several questions were asked aimed at identifying whether respondents had a good understanding of the role of counter fraud and the services.
- 3.7 Respondents were asked: How much do you agree that you have a good understanding of the role of the Counter Fraud Team?
- 3.8 The results show that seven (19%) strongly agreed and 26 (70%) agreed that they had a good understanding of the role of counter fraud. However, three (8%) disagreed and one (1%) strongly disagreed. This is in comparison to 2022 when seven (14%) strongly agreed, 18 (35%) agreed, 15 (30%) provided a neutral response, 9 (17%) disagreed, and 2 (4%) strongly disagreed.



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



- 3.10 As mentioned in the report relating to the 2022 survey, prior to the shared service resources were focused only on the investigation of housing benefit fraud, so there would have been minimal interaction with other services within the council and various impacts on counter fraud work, including covid, had limited the amount of fraud awareness work that had been undertaken. This explained the lack of awareness amongst staff and the responses received.

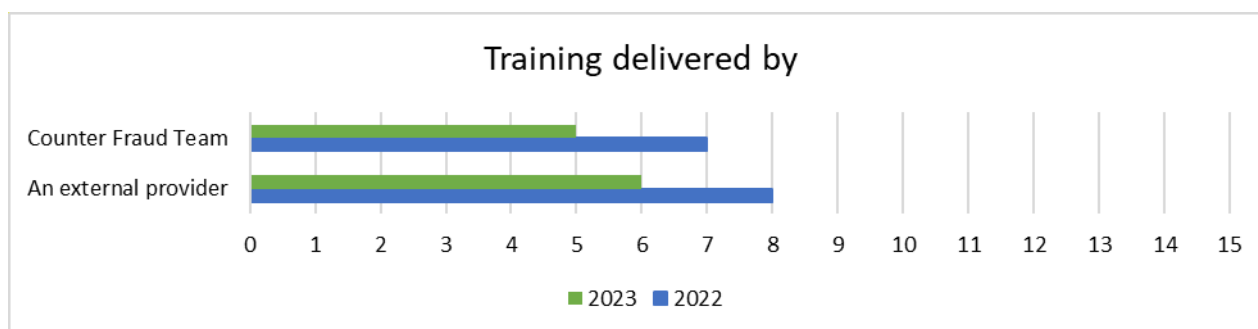
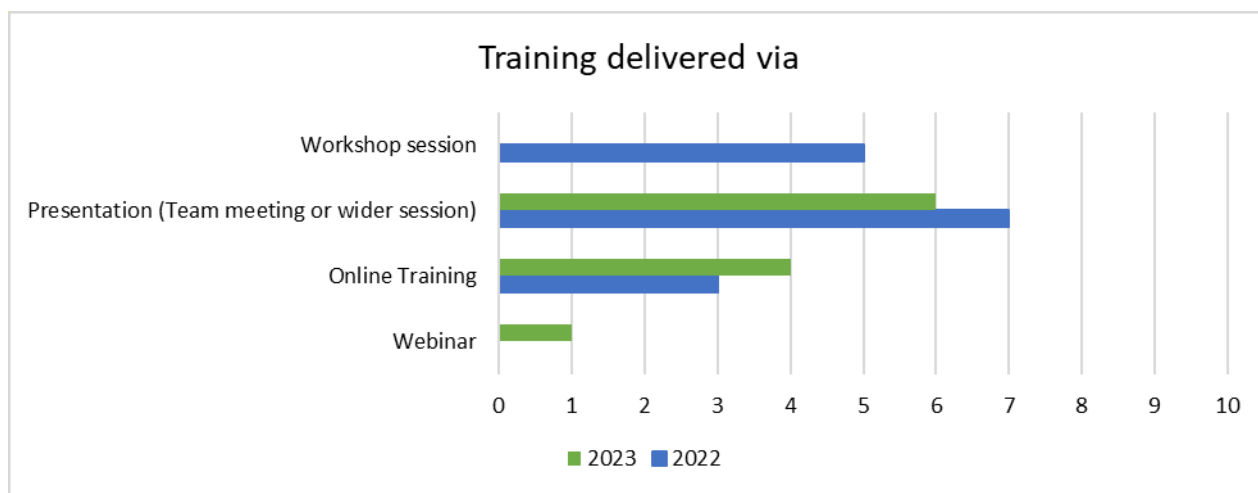
- 3.11 There has been a significant amount of effort by the counter fraud team in the last year to improve awareness across services and the results indicate some positive impact from this work. Overall, the percentage of people stating they do not have a good understanding of the team is lower and despite it still being higher than we would like, the fact that respondents were unable to leave a neutral response, means we now have a much clearer picture than we did in 2022.
- 3.12 It's clear that there is still more work to be done and the new annual counter fraud plans include dedication of resource to awareness activity, which we believe will lead to further improvements.

Fraud Awareness

- 3.13 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.
- 3.14 Following the 2022 survey, there have been a number of team meetings within various services across the council where the counter fraud team have introduced themselves and explained what the team does. These have also led to more detailed fraud awareness sessions in a number of areas.
- 3.15 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.

Question: Have you had any fraud awareness training in the last twelve months? *	Number of respondents	Number of respondents
	2022	2023
Yes	15	6
No	36	31

*In 2022 this question focused on the previous five-year period



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

Question: Do you feel that you / your team / service would benefit from fraud awareness training?	Number of respondents	Number of respondents
	2022	2023
Yes	37	26
No	14	11

- 3.17 Although the number of responses to this survey was slightly lower than 2022, the number of people indicating that they had received fraud awareness training was significantly lower. This is potentially due to the fact that the survey in 2022 asked about training over a five-year period as there hadn't been a dedicated survey previously, however, the fact that only 16% had received training is a concern. As mentioned in paragraph 3.14, a significant amount of effort has gone into fraud awareness work, but this has been at team meetings rather than generic sessions, and it is possible that people from those services have not responded.
- 3.18 What is pleasing is that of those indicating that they have had awareness training, five out the six had that training delivered by the counter fraud team rather than an external provider, which is an improvement on 2022.
- 3.19 The team continue to develop fraud awareness training and are currently working on more generic awareness materials for iShare training sessions and potential online materials that staff can view at their own pace. While this will not replace the service specific sessions, it will increase the reach across the council at a faster rate.

Counter Fraud Activity

- 3.20 The vigilance of staff is key to identifying potential fraud and concerns should be reported to the counter fraud team for consideration of investigation. A series of questions were asked to establish the level of understanding around what could be reported, and for those that had reported concerns in the past, whether feedback had been received.
- 3.21 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	Number of respondents
	2022	2023
Yes	38	32
No	13	5

- 3.22 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	Respondents replying 'Yes' in 2022		Respondents replying 'Yes' in 2023		Respondents replying 'No' in 2022		Respondents replying 'No' in 2023	
	Number	%	Number	%	Number	%	Number	%
Council Tax	48	94.1%	36	97.3%	3	5.9%	1	2.7%
Business rates	39	76.5%	31	83.8%	12	23.5%	6	16.2%
Housing Allocations	38	74.5%	30	81.1%	13	25.5%	7	18.9%
Homelessness	26	51%	25	67.6%	25	49%	12	32.4%
Housing tenancy	39	76.5%	31	83.8%	12	23.5%	6	16.2%
Right to Buy	32	62.7%	30	81.1%	19	37.3%	7	18.9%
Procurement	27	52.9%	23	62.2%	24	47.1%	14	37.8%
Insurance	32	62.7%	27	73%	19	37.3%	10	27%
Finance	43	84.3%	31	83.8%	8	15.7%	6	16.2%

Internal staff matters	33	64.7%	30	81.1%	18	35.3%	7	18.9%
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3.23 These results suggest an improvement over 2022 with increased numbers of all areas except finance, but despite a much higher level of respondents indicating they know what types of concerns can be reported, there was still high percentages who indicated that they were not aware that the counter fraud team conducted investigations in a number of areas within the council. This would suggest that they have a good understanding of what can be reported in their own area of business but possibly not the wider council.

Question: Do you know how to report concerns / suspicions of fraud / irregularity to the Counter Fraud team?	Number of respondents	Number of respondents
	2022	2023
Yes	35	30
No	16	7

Question: Over the last twelve months have you reported any concerns / suspicions of fraud / irregularity to the Counter Fraud team? * *In 2022 this question focused on the previous two-year period.	Number of respondents	Number of respondents
	2022	2023
Yes	6	2
No	45	35

3.24 More than 80% of respondents confirmed that they knew how to report their concerns, which is an improvement on 2022 when only 68% confirmed they knew. However, the number of people confirming that they have reported concerns was still very limited. The fact that so many are clear on how to report concerns but so few have, is a good indication that there are perhaps a limited number of issues within the organisation, however the service still has to be concerned that there may be a number of potential issues that have not been reported due to the lack of awareness.

3.25 As mentioned in the previous section relating to fraud awareness, steps have been taken, and continue to be, to push out a range of training materials to improve awareness.

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

Question: Did you receive feedback in relation to your referral? (Within the limits of what is permitted to be disclosed)	Number of respondents	Number of respondents
	2022	2023
Yes	3	2
No	3	0

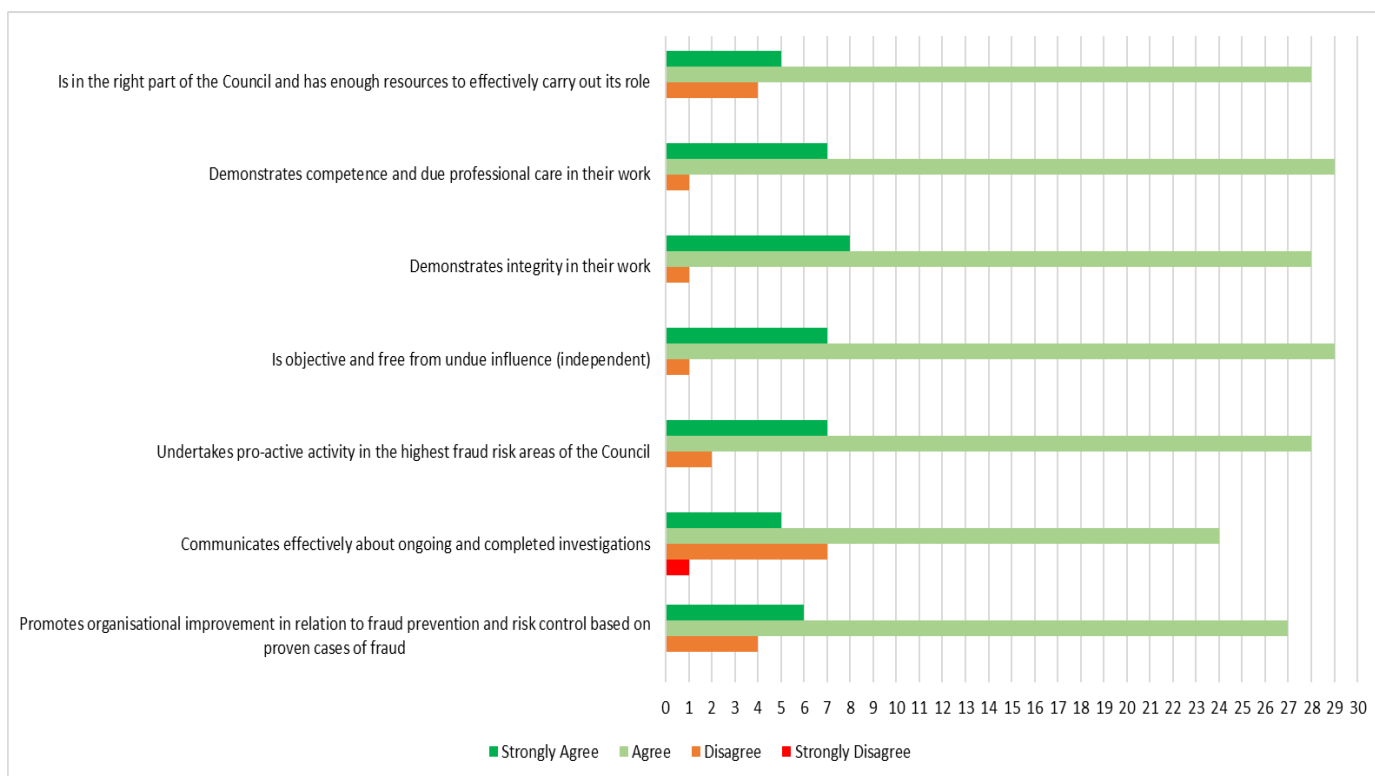
Question: If Yes, had you specifically requested such feedback?	Number of respondents	Number of respondents
	2022	2023
Yes	0	0
No	3	2

Question: 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)?	Number of respondents	Number of respondents
	2022	2023
Yes	5	2
No	1	0

3.27 Communicating effectively about ongoing and completed investigations was an area highlighted in the 2022 survey, as was feedback on referrals, and this year’s results demonstrate that there has been improvement with all those who submitted referrals having received feedback.

Compliance with Core Principles

3.28 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.



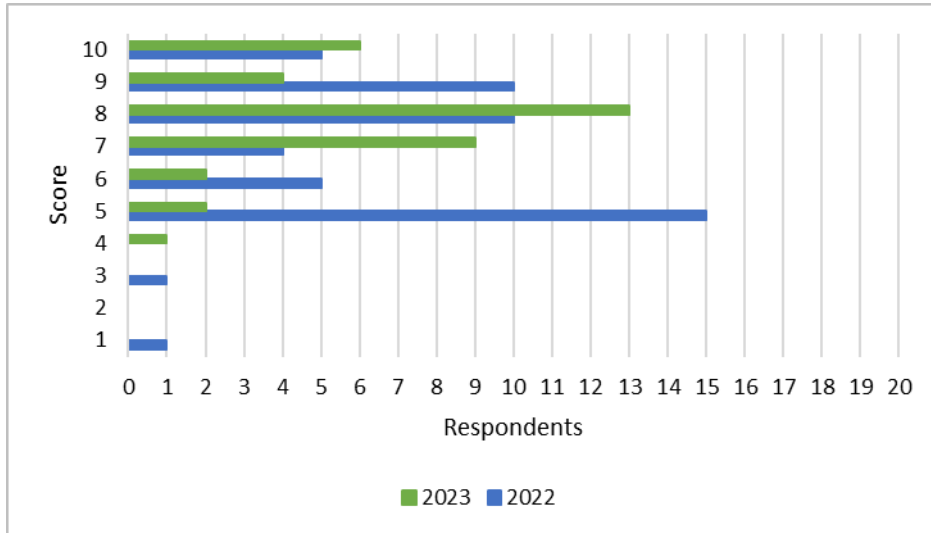
3.29 The vast majority of respondents provided positive responses in relation to all seven statements, which is an improvement on 2022 where a large number of people provided neutral responses. While all seven have also had responses of ‘disagree’, there were far less strongly disagreeing with statements than in 2022, so while there is still room for improvement, we can at least see a move in the right direction in terms of perceptions.

3.30 Where respondents have given negative statements and also provided their name, we will look to ask further questions to better understand the reasons behind each response as this will help us identify how we can improve perceptions, although we have already considered that it is possible some gave a negative response purely because they didn’t know enough about the service.

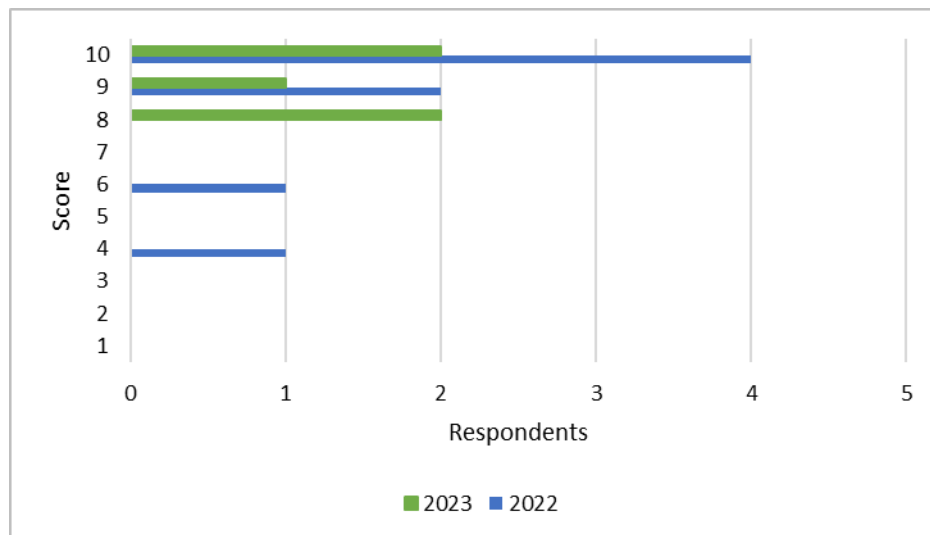
3.31 The decision to remove a neutral response from this particular question may not have been the best approach. In future it may be better to include a ‘don’t know enough about the service to give an opinion’, which would give a genuine view of feeling within the organisation and further indication of levels of service awareness.

Overall Satisfaction with Counter Fraud

- 3.32 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.
- 3.33 As it was possible that not all respondents would have interacted with counter fraud during the previous 12 months, respondents were first asked to provide a satisfaction score in relation to the support and services that are available from counter fraud.



- 3.34 The average score across the 37 responses was 7.81 out of ten and represents positive satisfaction from 62% of the responses received. This is in comparison to an average of seven out of ten and positive satisfaction of 49% from the 51 responses received in 2022.
- 3.35 The five respondents who confirmed having received services from counter fraud in the last 12 months were asked to score their overall satisfaction with the service received.



- 3.36 Scores ranged from eight to ten, giving an average score of nine and representing positive satisfaction from 100% of the responses received. This is compared to an average of 8.5 out of ten and positive satisfaction of 75% from the eight responses received in 2022.

Other Feedback

- 3.37 At the conclusion of the survey respondents were asked: Do you have any other comments that may help us improve / develop the service?
- 3.38 The comments received have been grouped into compliments, which were all gratefully received, or suggestions for improvement. A response from the Head of Internal Audit & Counter Fraud (HIACF) on behalf of the service has been included where appropriate.

Compliments

Comment received: I thought the training we completed regarding this topic was useful for helping me identify fraud.

Comment received: Very thorough reports to committee - thank you for ensuring that elected members under the work of the team. The training I have attended has been comprehensive, well delivered, and relevant.

Suggestions

Comment received: More regular contact with the counter fraud team after registering a concern - ie more frequent updates (as much as is possible). More guidance as to what the housing officer should do after reporting.

HIACF response: To my knowledge, the Counter Fraud Officers maintain frequent contact with Housing Officers when investigations are ongoing as we are reliant on those officers to take appropriate action to seek possession of properties in the event that the investigation identifies an issue. It is of course possible that there is little communication in the early stages as this is when intelligence is usually gathered and there is little in the way of updates to provide.

In terms of guidance, fraud awareness training has taken place with Housing teams and two Counter Fraud Officers also spent a week shadowing Housing Officers during the last twelve months to see first-hand the work they undertake and provide more advice on fraud risks and the types of things that should be reported. I'm aware there have since been staffing changes however, so we will look at whether a further session is appropriate.

Comment received: Some of these answers I would have liked an option of either agree or disagree, as some of the questions are not relevant to my role within the council.

HIACF response: We removed the neutral responses to get a better understanding of views in some areas but accept in hindsight that it wasn't appropriate for all questions and will be looking at alternatives for future surveys.