

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance & Audit Committee
Date: 8 November 2023
Reporting officer: James Larkin, Head of Internal Audit & Counter Fraud Shared Service (Chief Audit Executive)
Subject: Counter Fraud Update Report

Purpose and summary of report:

To provide Members with an update on the work, outputs and performance of the Counter Fraud Team for the period 1 August 2023 to 30 September 2023.

Recommendations:

1. None.

Key Implications:	
Item	Implications
Legal	The Section 151 Officer of a local authority is responsible for the proper administration of its financial affairs. The work of the Counter Fraud Team supports this responsibility by identifying and investigating alleged misuse of public money, applying sanctions, and seeking redress as appropriate
Finance and Value for Money	An adequate and effective Counter Fraud function helps to identify fraud and error that could have an adverse effect on the financial statements of the Council. The budgeted costs for 2023-24 for the Counter Fraud elements of the Shared Service are £321,904 with Gravesham's share of these costs being £85,089. Savings resulting from investigative activity during the reporting period total £59,558 (£454,672 year to date) providing good value for money.
Corporate Plan	The work of Counter Fraud supports the council in achieving all of its objectives set out in the Corporate Plan 2023-27 but is particularly relevant to the Objective One Council : a well-run and innovative authority, defined by its skilled and valued workforce, committed to developing its local social impact. Financial responsibility : a financially sustainable authority, driven by a strong Medium Term Financial Strategy, enforced by a suite of effective financial monitoring controls.
Climate Change	There are no direct climate change implications to this report.

1. Introduction

- 1.1 The Internal Audit & Counter Fraud Shared Service reports periodically to senior management and the board, providing updates on progress against agreed workplans and the results of any investigative activity.

2. Counter Fraud Update Report

- 2.1 The report at Appendix 2 is the second of three updates to be produced during 2023-24; detailing the work undertaken by the Counter Fraud Team between 01 August and 30 September 2023 in relation to the agreed workplan.
- 2.2 It also provides a summary of the results of investigative activity and the savings achieved, as well as the outturns against the teams set performance measures.

3. Appendices

- 3.1 The following documents are to be published with the report:
- 3.2 Appendix 2: Counter Fraud Update Report

4. Background Documents

- 4.1 There are no background documents.

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Secondary Implications	
Risk Assessment	This report, summarising the work of the Counter Fraud Team, provides a key source of assurance for the council on the adequacy and effectiveness of its counter fraud arrangements.
Data Protection Impact Assessment	<i>A data protection impact assessment (DPIA) should be carried out at the start of any major project involving the use of personal data or if you are making a significant change to an existing process.</i>
	a. Does the project/change being recommended through this paper involve the processing of personal data or special category data or criminal offence data ? A definition of each type of data can be found on the Information Commissioner's Office website via the above links. No
	b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? N/A
	c. If no to question b, please seek advice from your nominated DPIA assessor or the Information Governance Team at gdpr@medway.gov.uk . N/A
Equality Impact Assessment	a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer. No
	b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. No
	<i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i>
Crime and Disorder	The work of Counter Faud has a positive contribution to community safety in its broadest sense..
Digital and website implications	The Local Government Transparency Code requires the publication of data relating to Fraud Investigations; this is published in line with the requirements on the council's website.
Safeguarding children and vulnerable adults	There are no direct safeguarding implications to this report.