

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance & Audit Committee
Date: 16 July 2024
Reporting officer: James Larkin, Head of Internal Audit & Counter Fraud Shared Service (Chief Audit Executive)
Subject: Counter Fraud Annual Report 2023-24

Purpose and summary of report:

To inform Members of the results of the counter fraud work completed during 2023-24.

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 outturn costs for 2023-24 for the Counter Fraud elements of the Shared Service are £313,367 with Gravesham's share of these costs being £84,148. Savings resulting from investigative activity during 2023-24 total £470,310 (£325,754 after preceptor deductions) 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 but is particularly relevant to the objective #onecouncil.
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 Finance & Audit Committee, providing updates on progress against agreed workplans and the results of any investigative activity.
- 1.2 Since 1 March 2016, the council's counter fraud activity has been delivered by the Internal Audit & Counter Fraud Shared Service with Medway Council.

2. Counter Fraud Annual Report 2023-24

- 2.1 The Head of Internal Audit & Counter Fraud Shared Service has provided update reports to Members at three meetings of the Finance & Audit Committee during 2023-24. This Annual Report reproduces the findings detailed in those update reports along with details of any work completed since the last Update, to provide Members with a summary of all work delivered by the team in the year.
- 2.2 The annual report is intended to provide Members with sufficient details of the results of all the work of the team, which provides an additional form of assurance to support the opinion of the Chief Audit Executive on the adequacy and effectiveness of the council's overall control environment.

3. Appendices

- 3.1 The following documents are to be published with the report:
- 3.2 Appendix 2: Counter Fraud Annual Report 2023-24

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 and management of fraud risks.
Data Protection Impact Assessment	<p><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></p> <p>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</p> <p>b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? N/A</p> <p>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</p>
Equality Impact Assessment	<p>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</p> <p>b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. No</p> <p><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></p>
Crime and Disorder	The work of the counter fraud team 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.