

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

Counter Fraud Satisfaction Survey 2024

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 has increased with 57 responses, compared to 37 in 2023 and 51 in 2022. There was a good spread across most Directorates, including some from Elected Members, and across the varying levels of staff, although there were no responses from Heads of Service. Despite some of the recent efforts, the results still indicate that there is further work to be done in certain areas of activity.
- 2.2 Of the 57 responses received, 50 (88%) were aware of the council's Counter Fraud and Corruption Strategy, but only 30 (53%) had seen/read it. In addition, 11 (19%) provided a negative response when asked about their awareness of the Counter Fraud Team and the services available, and 25 (43.9%) indicated that they have not had any fraud awareness training in the last twelve months.
- 2.3 These results, and those of previous years, demonstrate a clear need for the strategy to be promoted more, as while large numbers of staff are aware of it, the number that have read it requires improvement, which in turn could help to raise awareness of the team and its services. The high number of respondents indicating that they have not had any training in the last 12 months is disappointing. However, 28 of the 32 who have attended awareness training in the last 12 months confirmed it was delivered by the Counter Fraud Team and there is still a clear desire from staff to have the training with 26 indicating it would be of benefit to their service/team.
- 2.4 High numbers of people are still satisfied that they know what type of concerns can be reported but still significant percentages of people seemingly unaware of all the areas that are investigated by the team, which may be a lack of knowledge outside their own area of work. 82.5% of respondents confirmed they were aware of how to report concerns, and only 12.2% responded to say that they had reported concerns, which may be due to the seeming lack of knowledge of all areas covered by counter fraud.
- 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. As with previous years, the vast majority of respondents provided positive responses, but there were still some negative responses to all statements. Those providing negative statements were asked to explain why and the service will review these to aid further improvements.
- 2.6 Overall, the satisfaction with services available received a neutral score, with an average of 7.61 out of ten but the 14 who had received services from counter fraud within the twelve months gave an average score of 8.93 out of ten with positive feedback in 93% of responses.
- 2.7 Due to the differences in volume of responses and inability to determine whether it is the same people responding, comparisons to previous year's results may not be truly reflective of the work that has been undertaken by the team. For example, there has been significant effort to deliver fraud awareness training during 2023-24, and at least 80 members of staff have attended the generic sessions run by the team, plus those who would have been captured with the Counter Fraud Team attending their team meeting. This is not reflected in the survey results with almost half saying they have not had any awareness training in the last 12 months. However, we will always seek continuous improvement and will continue with our efforts to raise awareness.

3 Survey Results

3.1 The survey was designed to focus on five 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 Where practical, statistics from the surveys undertaken in 2022 and 2023 have been included for comparison purposes, although in some cases questions may have been added/removed as the surveys were refined. Any new questions added since the first survey in 2022 are marked with an asterisk to reflect that not all previous year data is available.

3.3 There were 57 responses on behalf of Gravesham, compared to 51 in 2022 and 37 in 2023, 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 2022	Number of respondents 2023	Number of respondents 2024
Chief Executive/Director/Assistant Director/*Service Manager	4	7	3
*Service Manager/Head of Service	N/A	N/A	0
Other Manager / Supervisor / Team Leader	12	9	13
Other Council Employee	30	17	37
Elected Member	5	4	4
Total	51	37	57

*Service Manager moved to its own heading for 2024

Directorate	Number of respondents 2022	Number of respondents 2023	Number of respondents 2024
Chief Executives Office	1	0	4
Communities	14	8	14
Corporate Services	14	10	14
Environment	6	5	8
Housing	10	11	14
N/A - Elected Member	6	3	3
Total	51	37	57

3.4 It should be noted that not all respondents have answered all questions, so the detailed results that follow are not all based upon 57 responses.

Awareness of available services and the Counter Fraud Team

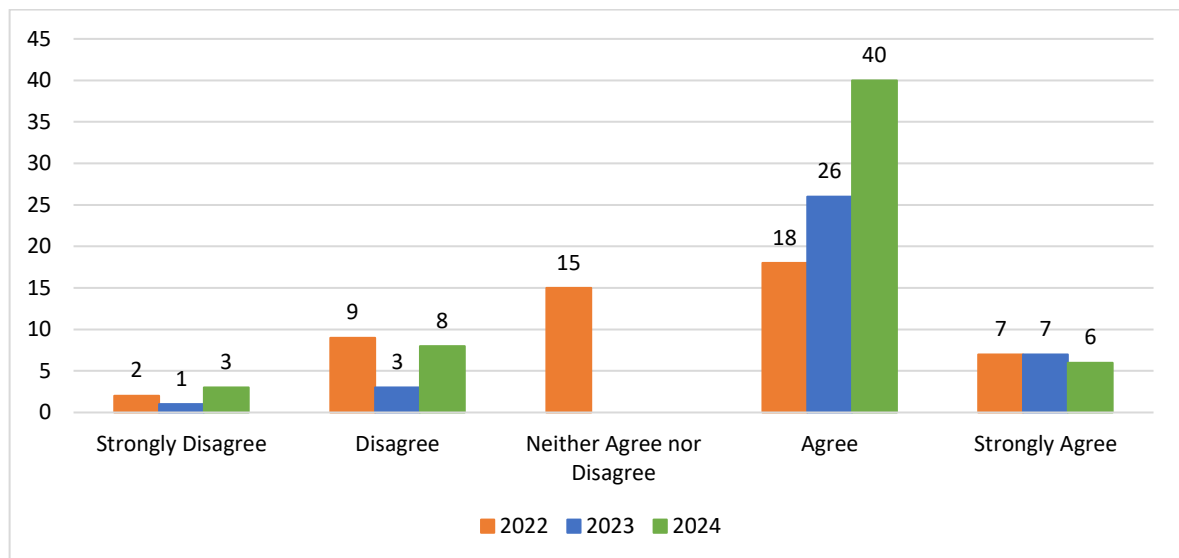
3.5 The work undertaken by the Counter Fraud Team is underpinned by the council’s Counter Fraud and Corruption Strategy. Respondents were asked the following,

Question: Were you aware that the council has a Counter Fraud & Corruption Strategy?	Number of respondents 2022	Number of respondents 2023	Number of respondents 2024
Yes	48	36	50
No	3	1	7

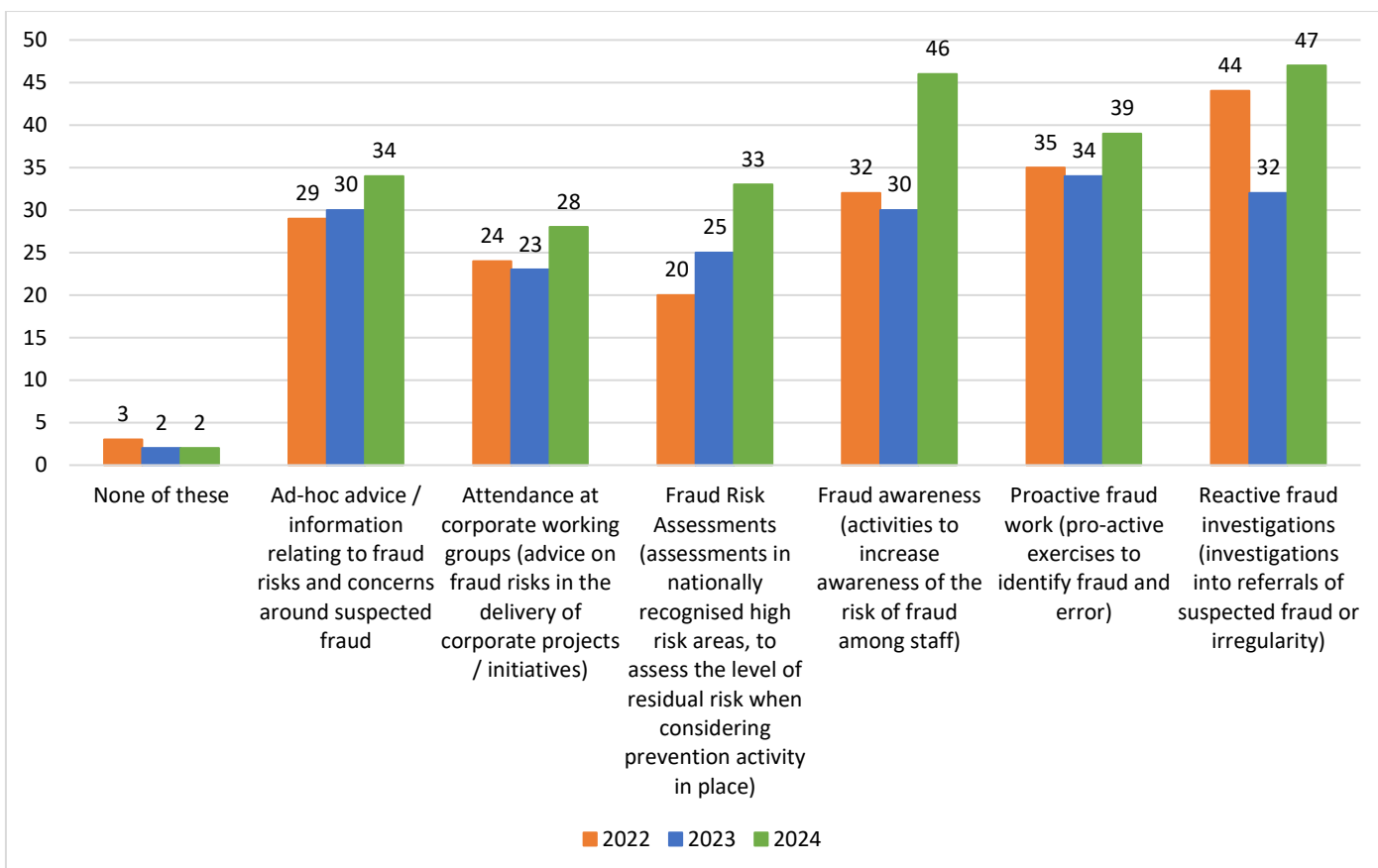
Question: Have you seen / read the Counter Fraud & Corruption Strategy?	Number of respondents	Number of respondents	Number of respondents
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	2022	2023	2024
Yes	32	26	30
No	16	11	27

- 3.6 Awareness of the Counter Fraud and Corruption Strategy has dropped slightly, with 88% confirming they were aware of it, compared to 94% in 2022 and 97% in 2023; and there has also been a decrease in the number of respondents who have seen/read the strategy, with only 53%, compared to 63% in 2022 and 70% in 2023.
- 3.7 This demonstrates that more work is needed to make staff aware of the council’s strategy and a need for the best methods for circulation to be identified to ensure the widest reach possible.
- 3.8 Several questions were asked aimed at identifying whether respondents had a good understanding of the role of counter fraud and their services.
- 3.9 Respondents were asked: How much do you agree that you have a good understanding of the role of the Counter Fraud Team?
- 3.10 The results show that six (11%) strongly agreed, and 40 (70%) agreed that they had a good understanding of the role of counter fraud. However, eight (14%) disagreed and three (5%) strongly disagreed. Overall, this shows 81% of respondents with a good understanding, in comparison to 89% overall in 2023 and 49% overall in 2022.



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



Awareness of Services	Number of respondents 2022	Number of respondents 2023	Number of respondents 2024
None of these	5.9%	5.4% ↓	3.5% ↓
Ad-hoc advice / information relating to fraud risks and concerns around suspected fraud	56.9%	81.1% ↑	59.6% ↓
Attendance at corporate working groups (advice on fraud risks in the delivery of corporate projects / initiatives)	47.1%	62.2% ↑	49.1% ↓
Fraud Risk Assessments (assessments in nationally recognised high-risk areas, to assess the level of residual risk when considering prevention activity in place)	39.2%	67.6% ↑	57.9% ↓
Fraud awareness (activities to increase awareness of the risk of fraud among staff)	62.7%	81.1% ↑	80.7% ↓
Proactive fraud work (pro-active exercises to identify fraud and error)	68.6%	91.9% ↑	68.4% ↓
Reactive fraud investigations (investigations into referrals of suspected fraud or irregularity)	86.3%	86.5% ↑	82.5% ↓

3.12 There has been a significant amount of effort by the Counter Fraud Team to improve awareness of services available from the team. Based on the number of respondents confirming awareness of each service, this positive impact can be seen with increases across all areas, most notably fraud awareness. In percentage terms the results are lower than in 2023, however, the 51 responses received in 2022 is comparable to the 57 received in 2024 and shows an increase in awareness of all services apart from reactive investigations and proactive counter fraud activity.

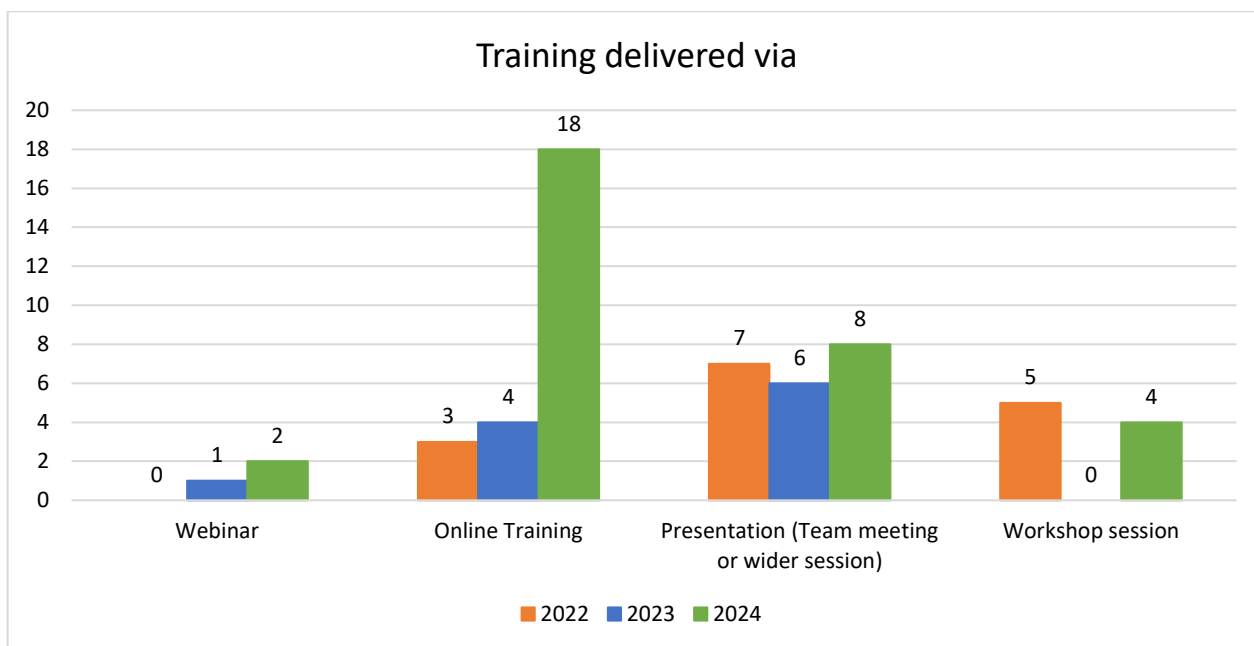
3.13 Two respondents still indicate that they are not aware of any of these services, so there is still opportunity for further improvement, but the work already undertaken is having a positive impact.

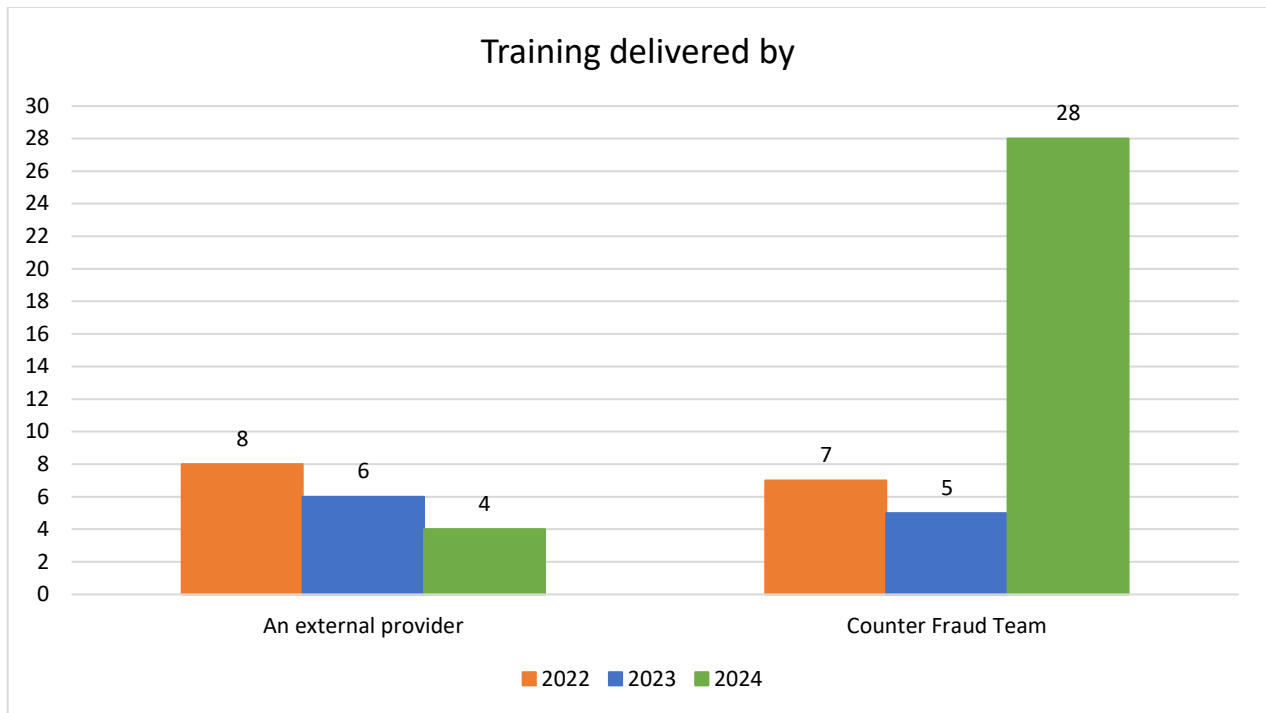
Fraud Awareness

- 3.14 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.
- 3.15 During 2023-24 there was a heavy focus on fraud awareness activity, with the team reaching out to various services across the council to attend their team meetings for introductory sessions, a number of which have led to more specific fraud awareness sessions.
- 3.16 Multiple generic fraud awareness sessions were made available for all Gravesham and Medway staff to attend via the iShare training platform from September to November (inclusive) and around 100 Gravesham employees are known to have attended these sessions.
- 3.17 During Fraud Awareness Week (12-18 November 2023) the team were promoted through an article the staff newsletter, which included photo of all team members and contact details for anyone wanting to report or discuss concerns.
- 3.18 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 2022	Number of respondents 2023	Number of respondents 2024
Yes	15	6	32
No	36	31	25

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





3.19 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 2022	Number of respondents 2023	Number of respondents 2024
Yes	37	26	26
No	14	11	31

3.20 Given the effort that has been put into delivery of awareness training, as detailed in paragraph 3.15 & 3.16, it is disappointing that almost half (44%) of respondents advised that they had not had any awareness training in the last 12 months. This may in part be due to a lack of awareness and use of the iShare platform where the training is listed.

3.21 On a more positive note, the number of respondents who have attended training in the last 12 months is significantly higher than in 2023, and 2022 which asked about the previous five year period. This coupled with the fact that 88% of those who did confirm having received awareness training in the last 12 months indicating that it was delivered by the Counter Fraud Team, shows that the delivery of training by the service is having a more positive reach.

3.22 Generic awareness sessions continue to be available on a monthly basis and the team continue to pro-actively try and engage with services to arrange specific sessions for their areas of risk. A large number of respondents have also indicated that their team/service may benefit from awareness training, so the team will contact teams to follow up on this, as they did following the 2023 survey.

Counter Fraud Activity

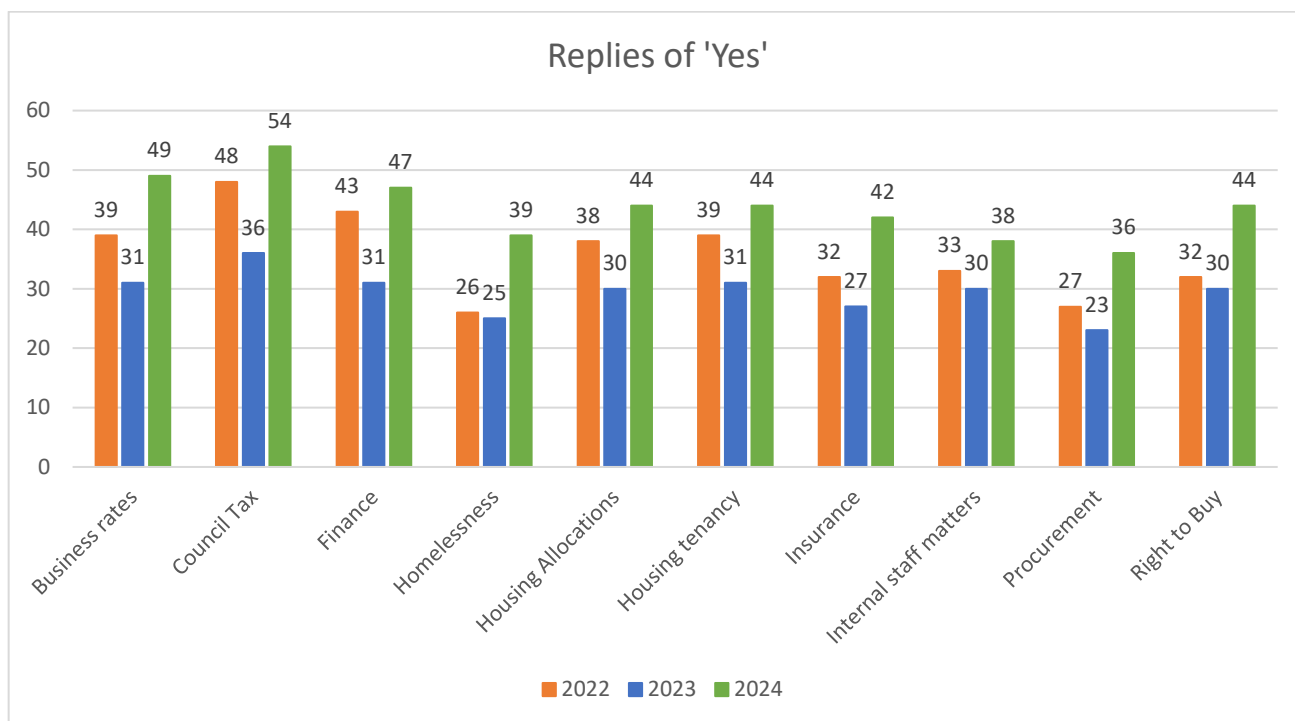
3.23 The vigilance of staff is key to identifying potential fraud and concerns should be reported to the Counter Fraud Team for consideration of investigation. A series of questions were asked to establish the level of understanding around what could be reported, and for those that had reported concerns in the past, whether feedback had been received.

3.24 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	Number of respondents
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	2022	2023	2024
Yes	38	32	49
No	13	5	8

3.25 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	Yes - 2022	Yes - 2023	Yes - 2024
Council Tax	94.1%	97.3% ↑	94.7% ↓
Business rates	76.5%	83.8% ↑	86.0% ↑
Finance	84.3%	83.8% ↓	82.5% ↓
Homelessness	51.0%	67.6% ↑	68.4% ↑
Housing Allocations	74.5%	81.1% ↑	77.2% ↓
Housing tenancy	76.5%	83.8% ↑	77.2% ↓
Insurance	62.7%	73.0% ↑	73.7% ↑
Internal staff matters	64.7%	81.1% ↑	66.7% ↓
Procurement	52.9%	62.2% ↑	63.2% ↑
Right to Buy	62.7%	81.1% ↑	77.2% ↓

3.26 The analysis shows that 85% feel satisfied they know what type of concerns can be reported to the Counter Fraud Team. When asked about knowledge of areas where the Counter Fraud Team investigate concerns, there has been a decrease in percentage terms, in comparison to 2023, of people replying yes in six of the ten areas listed; with only three of those achieving a response rate above 80%.

3.27 However, the number replying 'yes' is the highest it has ever been in all areas, so the percentage figures are likely influenced by the differing numbers of respondents over the three years. A direct comparison between 2022 and 2024, where the number of respondents was broadly similar, shows there is actually increased awareness of eight of the ten areas.

3.28 As identified in previous years, it is possible that many have a good understanding of what can be reported in their own area of business but not the wider council, and fraud awareness training is likely to improve this.

Question: Do you know how to report concerns / suspicions of fraud / irregularity to the Counter Fraud Team?	Number of respondents	Number of respondents	Number of respondents

	2022	2023	2024
Yes	35	30	47
No	16	7	10

Question: Over the last twelve months have you reported any concerns / suspicions of fraud / irregularity to the Counter Fraud Team? *	Number of respondents 2022	Number of respondents 2023	Number of respondents 2024
*In 2022 this question focused on the previous two-year period.			
Yes	6	2	7
No	45	35	50

- 3.29 82% of respondents confirmed that they knew how to report their concerns, compared with 81% in 2023 and 68% in 2022, and there has been a slight increase in the number of people who have reported concerns. This does not necessarily indicate that there has been an increase in the number of issues within the organisation and may just be that people are more confident about reporting their suspicions, which may relate to third party fraud identified through the course of their duties.
- 3.30 As mentioned in the previous section relating to fraud awareness, there has been a significant volume of fraud awareness training made available throughout 2023-24, so these results are again somewhat disappointing as they are not necessarily reflective of the resource and effort that has been dedicated that that area of work. The team will continue their efforts to increase awareness.
- 3.31 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 2022	Number of respondents 2023	Number of respondents 2024
Yes	3	2	6
No	3	0	1

Question: If Yes, had you specifically requested such feedback?	Number of respondents 2022	Number of respondents 2023	Number of respondents 2024
Yes	0	0	4
No	3	2	2

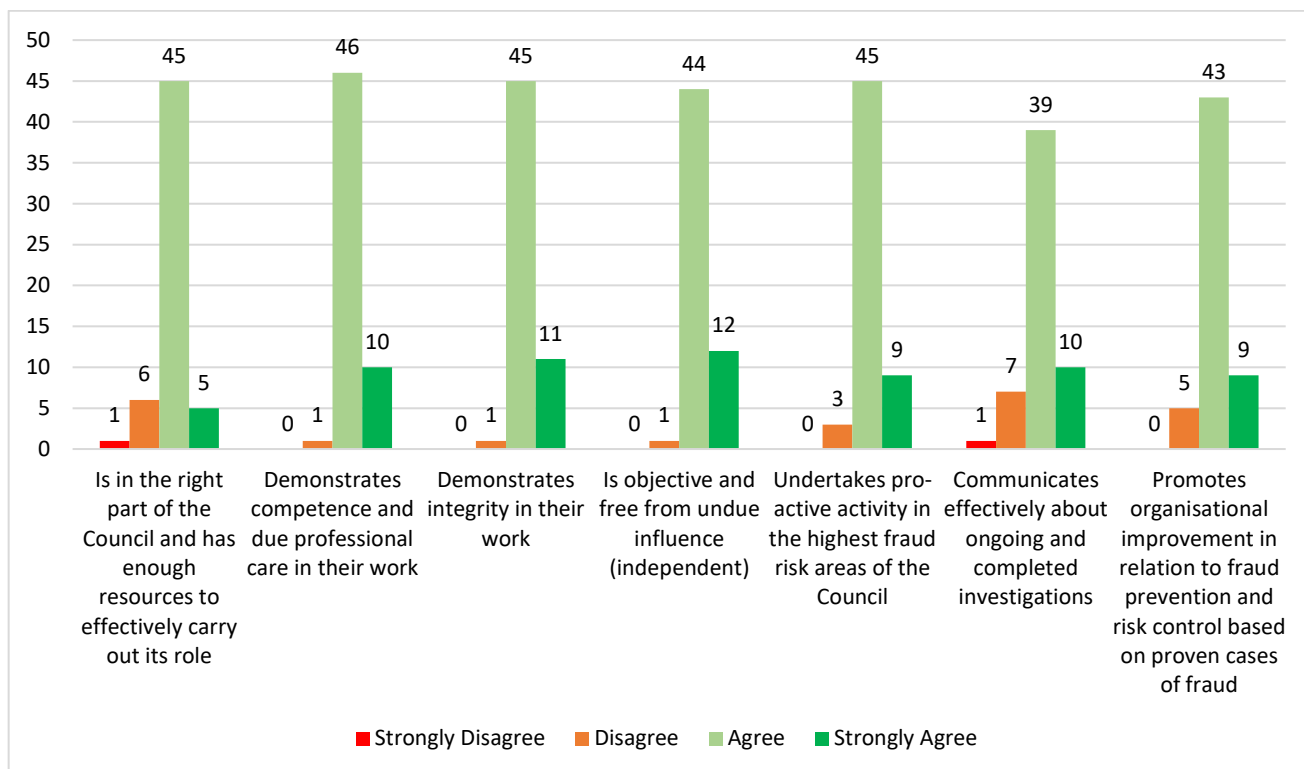
Question: Even if you hadn't specifically requested it, would you have expected to receive feedback in relation to your referral? (Within the limits of what is permitted to be disclosed)?	Number of respondents 2022	Number of respondents 2023	Number of respondents 2024
Yes	5	2	6
No	1	0	1

- 3.32 We have made improvements relating to communication about referrals and this is reflected in the results from this year's survey, however, it is acknowledged that there is still room for improvement. We have already identified a weakness in the way referral information is recorded, which is now being addressed and should enable feedback in relation to referrals from members of staff in more cases as we move forward.

Compliance with Core Principles

- 3.33 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.

3.34 These principles were expressed as statements in the 2022 and 2023 surveys and respondents were asked to confirm to what extent they agreed or disagreed with each statement. For the 2024 survey, the same statements were provided, and respondents were again asked to confirm to what extent they agreed or disagreed with each statement. However, respondents who disagreed, or strongly disagreed, with any of the statements were asked to explain why, so that the service can better understand what action they may need to take in order to improve.



3.35 As they did in 2023, the vast majority of respondents provided positive responses in relation to all seven statements. However, there were still negative responses in relation to all seven statements, so a further analysis has been undertaken, which is detailed in the table below.

Statement	Disagree 2022	Disagree 2023	Disagree 2024	Strongly Disagree 2022	Strongly Disagree 2023	Strongly Disagree 2024
Is in the right part of the Council and has enough resources to effectively carry out its role	3	4 ↑	6 ↑	3	0 ↓	1 ↑
Demonstrates competence and due professional care in their work	0	1 ↑	1 ↔	1	0 ↓	0 ↔
Demonstrates integrity in their work	0	1 ↑	1 ↔	1	0 ↓	0 ↔
Is objective and free from undue influence (independent)	0	1 ↑	1 ↔	2	0 ↓	0 ↔
Undertakes pro-active activity in the highest fraud risk areas of the Council	0	2 ↑	3 ↑	1	0 ↓	0 ↔
Communicates effectively about ongoing and completed investigations	5	7 ↑	7 ↔	1	1 ↔	1 ↔
Promotes organisational improvement in relation to fraud prevention and risk control based on proven cases of fraud	5	4	5 ↑	1	0 ↓	0 ↔

3.36 As noted in paragraph 3.32, those responding with disagree or strongly disagree were asked to explain their reasons and the following comments were received.

- Never heard of any successful investigations and results, would be good to. Not sure how promotion of prevention of fraud would work, one is honest or dishonest.
- It is understood that details of an investigation cannot be discussed but it would be good to know if further action is being taken to reassure staff that their referrals are being dealt with appropriately.
- Reported what I believed to be a fraudulent case and unfortunately, I never heard anything back after nearly two years. I still have the information I submitted as I have no idea if it was ever looked into.
- Given that I know nothing it seemed the most appropriate response.
- Do we have enough people fighting fraudsters. Fraud awareness explained how big of a problem it is, yet we have a small team over two councils.
- Shared service which cannot be seen to be sitting in the right area of the authority. Most departments within local authorities are under resourced.
- enough resources- does any dept have enough resources (employees), I know for sure we do not.
- All departments deserve more resources to aid work being carried out.
- I am not aware of any ongoing or completed investigations. It would be good for officers to be informed of them somehow.

3.37 The majority of these comments seem to relate to our communication about referrals and the level of resources within the team, although some may also be linked to the statements about pro-active activity and our promotion of organisational improvement.

3.38 It is acknowledged that we need to do more to communicate about referrals, and as mentioned at paragraph 3.28, we identified an issue that has now been resolved and we will endeavour to communicate with individuals about concerns they report. However, any referrals relating to housing benefit fraud are passed to the Department for Work and Pensions and we have no control over any feedback. It is possible that a number of those raising concerns about a lack of feedback are referring to matters that counter fraud have no control over.

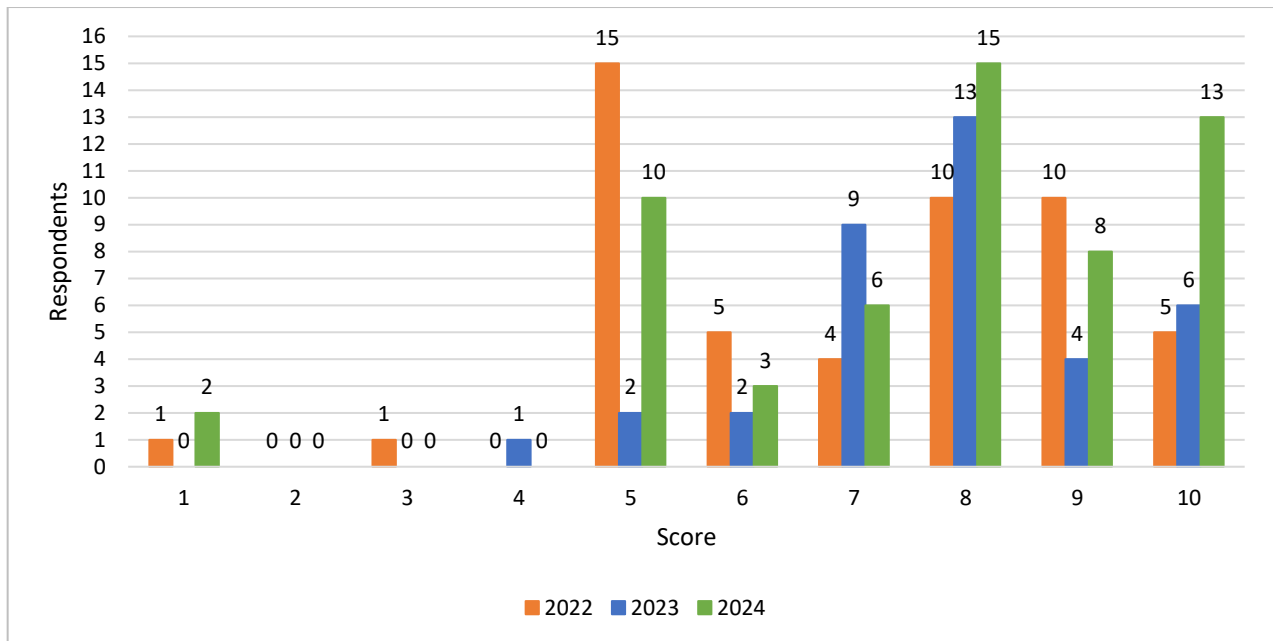
3.39 We usually issue press releases relating to our overall activity and successful prosecutions, but it may be beneficial to look at more internal communication channels to make staff aware of wider counter fraud activity.

3.40 When it comes to the level of resource, most respondents seem to be talking about council services in general, but some have referred to the fact we are a shared service. It is true that counter fraud is a relatively small team, but we are not drastically different in terms of our level of resource to other local authorities of a similar size.

Overall Satisfaction with Counter Fraud

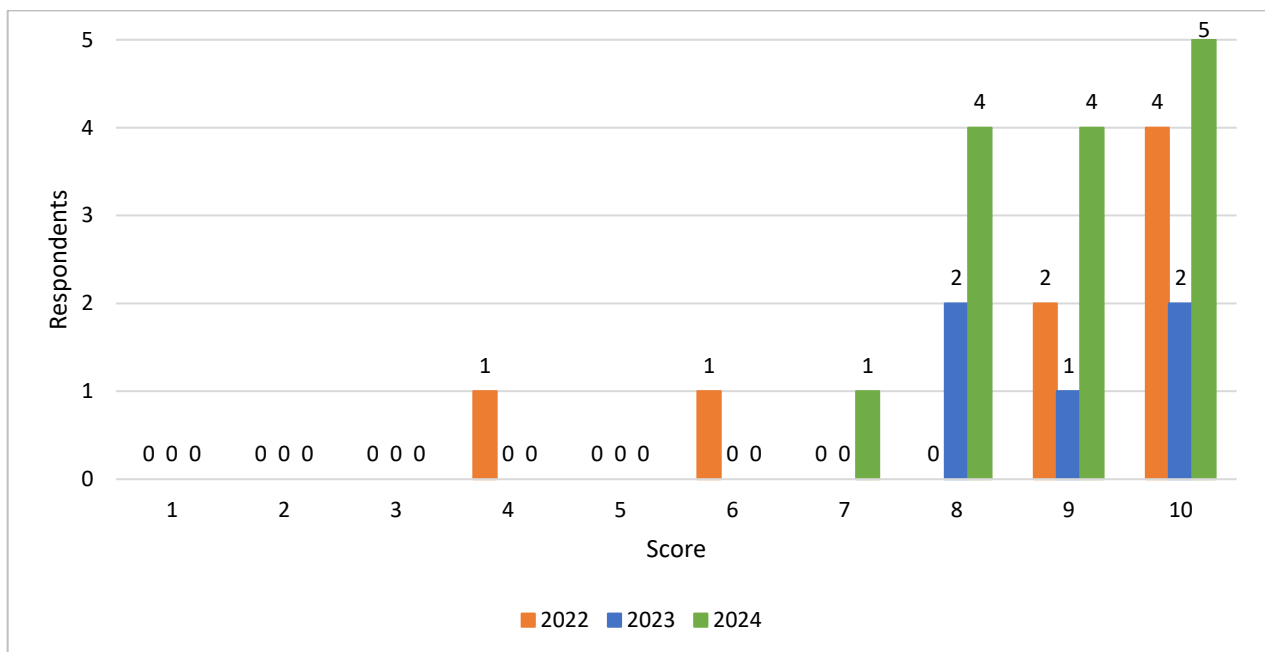
3.41 Questions relating to overall satisfaction asked respondents to score from one (completely dissatisfied) to ten (completely satisfied). Any scores of eight or above are considered to be positive satisfaction.

3.42 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. The scores from 2022, 2023 and 2024 have been provided for comparison.



3.43 The average score across the 57 respondents was 7.61 and represents positive satisfaction from 63.2% of the responses received. This is in comparison to an average score of 7.81 and positive satisfaction of 62% from the 37 responses received in 2023, and an average score of seven and positive satisfaction of 49% from the 51 responses received in 2022.

3.44 The 14 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.



3.45 Scores ranged from seven to ten, giving an average score of 8.93 and representing positive satisfaction from 93% of the responses received. This is compared to an average of nine out of ten and positive satisfaction of 100% from the five responses received in 2023 and an average score of 8.5 out of ten and positive satisfaction of 75% from the eight responses received in 2022.

3.46 A new question was added for 2024 asking respondents to identify which area of work the service they received related to, in order to assess where improvements may be required in the event low scores were received.

Area of Work	Number of respondents	Average Score
Introductory Session (CF team attending your team meeting)	0	N/A
Fraud Awareness Session	6	9
Fraud Risk Assessment	1	10
Fraud Investigation	6	8.5
Grievance/Disciplinary Investigation	1	10

3.47 The lowest score of seven was linked to a fraud investigation but average scores in each of the four areas where respondents have received services are positive overall and it is pleasing to note that areas like fraud risk assessment and fraud awareness are scoring so highly.

Other Feedback

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

3.49 The comments received have been detailed below and a response from the Head of Internal Audit & Counter Fraud (HIACF) on behalf of the service has been included where appropriate.

Comment received: It would be good if 1x per year there was an update on successful prosecution cases. it may be a reminder or worry to those who may be tempted to take the wrong route. Really enjoyed and was engaged with the online teams education of your service. Well presented and informative. Thanks

HIACF response: We do issue a press release on an annual basis to publicise the work of the team, but we are unable to control whether anything is published by the Press. The suggestion regarding internal communications will be explored and we will see if we can get something included in the 'our Borough' Publication.

We also really appreciate the positive feedback in relation to the awareness training.

Comment received: A centralised and generic reporting facility that streamlines the reporting method - such as a DASH form.

HIACF response: We have an online reporting form available via the council's website, but this suggestion has prompted us to consider what we have available on the staff intranet at Gravesham. We will investigate both matters with the Digital team to identify a suitable solution.

Comment received: I do think that counter fraud would be better in their own space/office.

HIACF response: A lot of teams would probably appreciate having their own office, and we are no different given the potentially confidential nature of some of our work but at present there is not space available for this.

Comment received: The only thing I would add is that the team could do with more staff as more fraud seems to be hitting us.

HIACF response: We are a relatively small team, but the resource dedicated to Gravesham is felt to be proportionate for the level of work to be undertaken and we continually review this to ensure we are providing value for money.

Comment received: Difficult to answer a survey about a team I haven't had any real involvement with but I have met them all and they seem professional and I know where they are if I or my team need them.

HIACF response: Knowing the team is available and how to contact if you have concerns is a crucial element of the process but if you would like to learn more, there are awareness sessions available on a monthly basis and can be booked via iShare.

Comment received: I have never been in contact with the team therefore would like my scores not to be counted as this would be unfair.

HIACF response: The fact that this respondent hasn't been in contact with the team doesn't impact entirely on their ability to respond as it relates to overall awareness, and we include all responses in the analysis.

Comment received: Fraud awareness training needs to be improved.

HIACF response: The individual who left this comment has provided their name, so we will be making contact to seek more detailed feedback on how they feel the training could be improved.

Comment received: The team come across as approachable, so can they help other council teams using the skills they have. For example improve interviews with people, how do they plan interviews. Suppose I don't know enough about the teams actual work to know how they could help.

HIACF response: The team are always open to working with others and sharing knowledge, so we would encourage anyone wanting to explore this kind of thing to get in touch. The potential to learn from each other, particularly for those in enforcement roles, is likely to form some best practice approaches across services.

Comment received: Question 17 should have an option for no opinion - if a service hasn't been used for some time a service user couldn't have an opinion on it.

HIACF response: We removed the 'neither agree nor disagree' option to try and get clear responses from individuals but acknowledge that an option of 'unable to comment as haven't used the service' or 'don't know' would be beneficial in future surveys.

Comment received: I feel that training and awareness for all the services provided by the Counter Fraud is very important for all the officers. This would help to eliminate and recognise fraud and understand issues.

HIACF response: We offer fraud awareness training and have generic sessions available on a monthly basis to educate people on the key areas of fraud risk across the council. The team are also happy to attend the team meetings of other services or run service specific awareness sessions and will be reaching out to the teams who have expressed an interest as part of this survey but we would encourage anyone to get in touch if they feel this could be of benefit.