



**Audit Committee
20 March 2017**

**Report from the Chief
Finance Officer**

For Information

Wards Affected:
ALL

Draft Counter Fraud Strategy and Plan 2017/18

1. Summary

- 1.1. This report sets out the Council's Counter Fraud Strategy and Plan for 2017/18 and the basis on which the Plan has been formulated.

2. Recommendations

- 2.1 The Audit Committee note the Strategy and Plan and the approach taken to formulate the plan for the 2017/18 financial year.

3. Detail

Counter Fraud Strategy 2017/18

- 3.1 Following a review of the Audit & Investigations Shared Service hosted by the London Borough of Ealing it has been decided that the Council will from early in 2017/18 return to an in house service.
- 3.2 The strategy and planning process reflects that the risk environment is constantly changing, requiring continuous review and re-evaluation to ensure that emerging risks are identified and assessed and included as appropriate in the plan. Specifically, recognising the unprecedented challenges facing Public Sector finances, the strategy must have in built flexibility to consider:

- Issues of local significance and importance;
- Changes in National Guidance;
- Preserving the right balance between the different types of activity, prevent – detect and pursue;
- Continuous development of the team;
- New areas of activity;
- Development of smarter working through use of data matching and analytics (both locally and London wide);
- The impact of change on existing control structures including models of service delivery.

3.3 The Counter Fraud Work Plan has been developed in line with the applicable guidance; it reflects the reconfiguration of the Brent Team as being separate from the previous Shared Service.

3.4 The 2017/18 Plan is an indicative plan which is kept under review to ensure that it is aligned to emerging risks. It is subject to revision during the year with quarterly updates provided to Audit Committee regarding performance against the plan and any developments in the plan.

3.5 Proposed delivery and performance targets are set out within the Fraud Plan as an appendix to this report.

4. Financial Implications

4.1 Service costs will continue to be contained within the Audit & Investigation budget.

5. Legal Implications

5.1 Counter Fraud work is carried out in compliance with criminal and civil law and criminal investigation procedures relevant to investigation work including: the Police and Criminal Evidence Act (PACE) 1984, the Criminal Procedure and Investigations Act (CPIA) 1996, the Human Rights Act 1998, the Regulation of Investigatory Powers Act (RIPA) 2000, the Anti-Terrorism Crime and Security Act 2001, the Public Interest Disclosure Act 1998 and relevant Employment Law, Fraud Act 2006, Proceeds of Crime Act 2002.

6. Diversity Implications

- 6.1 None, however, any special proactive drives may be subject to an equal opportunities risk assessment.

7. Background Papers

- 7.1 Fighting Fraud & Corruption Locally Strategy.

8. Contact Officer Details

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