

Internal Audit and Counter Fraud Plan 2022/23

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**The London Borough
of Lambeth**

31 March 2022



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1. Introduction and approach

Internal Audit Approach

This document sets out the proposed Internal Audit and Counter Fraud Plan for 2022/2023.

The Council's Internal Audit Service will be delivered in accordance with the Internal Audit and Counter Fraud Charter. The Internal Audit Plan has been developed using a risk-based, assurance mapping approach, which is driven by the Council's goals and any risks which may prevent them from achieving those goals. A summary of our approach, including the associated risk assessment, is set out below:

Step 1: Understand corporate and strategic objectives and risks

- Obtain information and utilise sector knowledge to identify corporate and strategic level objectives and risks.

Step 2: Define the 'audit universe'

- Identify all of the auditable units within the Council. Auditable units can be functions, processes or locations.

Step 3: Assess the inherent risk

- Assess the inherent risk of each auditable unit based on impact and likelihood criteria.

Step 4: Assess the strength of the control environment

- Assess the strength of the control environment within each auditable unit.
- This is based on cumulative audit knowledge of the area, previous internal audit reports and other known third party assurance.

Step 5: Calculate the assurance requirement rating

- Calculate the assurance requirement rating taking into account the inherent risk assessment and the strength of the control environment for each auditable unit.
- Include auditable units in the Internal Audit Plan that are flagged with a 'high' assurance requirement (scoring 20 or above).

In developing the Internal Audit Plan we have taken into account the requirement to produce an annual Internal Audit Opinion to summarise the overall adequacy and effectiveness of internal control arrangements operating during the year. Audits identified from the assurance mapping process will focus on areas with a high assurance requirement, and as such, the Internal Audit Plan does not purport to address *all* risks identified by the risk assessment. Accordingly, the level of internal audit activity represents a deployment of limited audit resource and in approving the Plan, the Corporate (Audit) Committee recognises this limitation.

Basis of our Internal Audit conclusion

Internal Audit work will be undertaken in accordance with the Council's Internal Audit methodology which is aligned to Public Sector Internal Audit Standards (PSIAS). Our work and deliverables are not intended to comply with the International Auditing and Assurance Standards Board (IAASB),

International Framework for Assurance Engagements (IFAE) and International Standard on Assurance Engagements (ISAE) 3000.

Our Internal Audit Opinion will be based on and limited to the internal audits we have completed and control objectives agreed for each audit. In developing the Internal Audit Plan we have taken into account the requirement to produce an annual Internal Audit Opinion to summarise the overall adequacy and effectiveness of internal control arrangements operating during the year. We believe that the level of resources allocated for the internal audit service will be sufficient to complete this plan and will not impact adversely on the provision of the annual Internal Audit Opinion.

Counter Fraud approach

The Council has a zero-tolerance policy on fraud and seeks to punish all those who have committed fraudulent acts against the Council.

The Council has a team of dedicated counter fraud professionals who are responsive to new challenges, proactive in detecting fraud and who aim to maximise recovery of funds through financial investigations in accordance with the Proceeds of Crime Act. An important element of the function is preventative; being a visible presence within the Council and across the borough, working alongside others to raise public awareness and prevent fraud before it occurs.

The team's work falls into two key areas:

- **General Investigations** – investigating tenancy fraud as well as council tax support and discount fraud, grant fraud and Social Care fraud.
- **Internal Investigations** – investigating fraud committed by staff, agency workers and contractors and working with management to ensure that appropriate fraud prevention measures are in place.

The Counter Fraud Strategy 2020-23 (the Strategy) has been used as the basis for the Counter Fraud Work Plan for 2022-23.

The basis for the Strategy is the Fighting Fraud and Corruption Strategy for the 2020's, which identifies a five-strand approach to countering fraud:

- a) **Govern:** ensuring robust counter fraud measures are embedded throughout the organisation
- b) **Acknowledge:** and understand fraud risks and commit support and resource to tackling fraud to maintain a robust anti-fraud response.
- c) **Prevent:** and detect more fraud by making better use of information and technology, enhancing fraud controls and processes, and developing a more effective anti-fraud culture.
- d) **Pursue:** punish fraudsters and recover losses by prioritising the use of criminal and civil sanctions, developing capability and capacity to investigate fraudsters, and developing a more collaborative and supportive law enforcement response.
- e) **Protect:** against serious and organised crime, future fraud and protecting public funds

We will adopt this approach to help the Council maintain a culture in which fraud and corruption are known to be unacceptable, understand fraud risk and prevent fraud more effectively. We use technology to improve our response, share information and resources more effectively, bring fraudsters to account more efficiently and improve the recovery of losses.

The Counter Fraud Work Plan has been developed by focussing on key fraud risks facing the Council and is based on a mixture of proactive and reactive work. Appendix 1 provides a summary of the significant fraud risks highlighted in the Strategy, along with an explanation of how these risks are considered in the 2022-23 Counter Fraud Work Plan and specific work in other areas of the Council. We will continue to review these risks on an ongoing basis in the light of emerging risks.

The proposed counter fraud work plan is set out in Section 2.

2. Internal Audit plan

Annual plan

The following table sets out the planned internal audit work planned for 2022/23

| Auditable Unit | High-level summary of scope (subject to change post scoping meetings) |
|---|---|
| Adults Social Care | |
| Direct Payments | Ongoing concerns that financial assessments are not being reviewed frequently enough. Not audited since 2019/20. Potential to review the direct payments process to include a review of financial assessments. |
| Childrens Services | |
| Direct Payments | Ongoing concerns that financial assessments are not being reviewed frequently enough. Not audited since 2019/20. Potential to review the direct payments process to include a review of financial assessments. |
| SEND (Special Educational Needs and Disabilities) | SEND remains a key risk area across the sector. This was last audited in 2016/17 and received a Limited assurance rating: potential review areas include; time targets (new requests and annual reviews); partnership working; communications, meetings, and management information; exclusion processes; funding and budget management. |
| Schools Audits (x14) | This forms part of our ongoing cyclical assurance over Schools. We estimate 14 schools will form part of the programme. Our Schools Audit Programme covers 10 key areas: (1) Governance; (2) Safeguarding; (3) Employees' Payroll; (4) Budgetary Control; (5) Bank Accounts; (6) Unofficial or Voluntary Funds; (7) Income, Bank and Safe; (8) Expenditure; (9) Contracts and Leases- |
| Supporting Families | Formerly Troubled Families. This forms part of our mandatory assurance over the payments of results claims. We anticipate needing to do 4 returns across the year. |
| Schools Capital Programme | Deferred from 2021/22 audit plan. Review of the schools capital programme including considerations in respect to forecasting and pupil place planning. |
| Finance and Investment | |
| Redress Scheme Assurance | 6 monthly audit of compliance with Council's processes for processing claims for Redress. This forms part of our ongoing cyclical assurance over Redress Scheme payments. |
| Client Affairs | Not audited since 2012/13. Provides a vital service managing day-to-day financial affairs of vulnerable adults and links to safeguarding. Potential to review the management of a sample of clients financial affairs via the appointed Deputyship and Appointeeship to ensure client monies are spent appropriately. |

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| Continuous Auditing and Monitoring (CAM) | 6 monthly compliance testing of key financial controls for: 1) Housing Rents; 2) Housing Benefits; 3) Council Tax; 4) NNDR; 5) Accounts Payable; 6) Accounts Receivable; 7) Cash; 8) Human Resources 9) Payroll and Expenses; 10) Temporary Accommodation, 11) Matrix and 12) Pensions (suggested deep dive area) |
| Sustainable Growth and Opportunity | |
| Climate Change | Last audited in 2020/21 with an assurance rating of Reasonable. Follow up on the implementation of the action plan from the 2020/21 internal audit and a review of the Council's corporate net zero strategy. |
| Residents Services | |
| TMO Audits (x2) | This forms part of our ongoing cyclical assurance over TMOs in the borough. FY22/23 Cottington Close and Wellington Mills will be reviewed. |
| Social Value Fund | Deferred from FY21/22. This audit will review arrangements for the collection and distribution of social value fund |
| Recycling & Waste Contract | Deferred from FY21/22 due to transition to Serco contract. Audit to focus on the contract management framework in place for managing the contract including associated budget monitoring. |
| Public Protection: Anti-Social Behaviour (ASB) | Deferred from FY21/22 due to restructure. This audit will review: Policies, Procedures and Strategy; Results and outcomes pertaining to the ASB incident; Enforcement (including Fines, Penalties and Compliance with Statutory Pathways); Risk Management and management reporting. |
| Temporary accommodation | Links to strategic risk; Escalating costs of temporary accommodation. Audited in 2019/20 with Limited assurance. The review could cover; <ul style="list-style-type: none"> • Contract management and commissioning • Budget monitoring • Budget planning and links to permanent housing strategy |
| Leaseholder Service Charges | Request of the Councillors. Review to cover the accuracy of leaseholder billing with a focus on s20 billing. |
| Capital Projects | Deferred from FY21/22 due to audit sponsor going on secondment. Project and capital spend is a key area of significant spend for the Council. This would select a sample of capital projects within Resident Services and test against core PPM controls. |
| Human Resources | |
| Performance management | Heightened risk of performance mismanagement during remote working. Last audited 2018/19 and report rated Reasonable. This audit will focus on HR performance management monitoring activities across Directorates including annual appraisal process, mandatory training, code of conduct and declaration of interests. |
| Council wide | |
| Contract Management | Request of the Councillors. Review of contract management for specific contracts (to be advised by Councillors where areas of concern) focusing on contract spend. |

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| Health & Safety | Health & Safety last reviewed in 2017/18 with a Limited assurance rating. Possible audit areas will focus on planning and management of corporate health & safety including health and safety and fire evacuation. |
| Council oversight and governance of Homes for Lambeth | Review to focus on the assurance reporting provided to Lambeth. |
| Gang strategies | This would look at the Council's approach to the management of Gang strategy across the borough. |
| Business Performance Assurance | This relates to our ongoing data quality assurance programme over council KPIs. |
| ICT | |
| Cloud Maturity | Heightened risk due to transition to a cloud environment. This audit will review the cloud adoption across the Council including procurement and assurance spend. |
| Cyber Security | Review the design effectiveness of the processes and procedures in place to ensure that Lambeth are effectively and efficiently managing their cyber risk across the Council. |
| Asset Management - Hardware | Last audited in 2015/16, advisory review. Heightened risk that IT hardware is not returned or managed appropriately during home working. This audit will review the management information available to monitor and manage hardware, inventory of hardware and the management of the return of assets. |

3. Counter Fraud Work Plan

Annual Work Plan

The following tables set out the Counter Fraud Work Plan for 2022/23.

a) Govern

| Activity | Detail | Target Outcome |
|--|---|--|
| A1. Awareness | <p>Provide awareness training in line with the scheduled three-year cycle, with support from senior management to ensure that all relevant officers are required to participate.</p> <p>This work seeks to raise the profile of Counter Fraud, will reinforce messages about the standards of behaviour expected from staff, will highlight fraud risks, and demonstrate how and when to report suspicions of fraud. Key messages from recent Fighting Fraud and Corruption Locally and CIPFA publications will be utilised to shape the culture of the organisation.</p> | Managers, officers, and Members are aware of fraud risk. |
| A2. Senior Management Involvement | <ul style="list-style-type: none"> Ensure that the culture which is supported by Management Board and Corporate Committee is embedded throughout the organisation through Counter Fraud attendance at relevant meetings and focus groups. | Robust counter fraud message is embedded through the organisation. |

b) Acknowledge

| Activity | Detail | Target Outcome |
|-----------------------------------|---|--|
| B1. Right to Buy | <p>Review all RTB cases prior to completion to ensure that the purchase is appropriate, and where applicable, prevent the sale of Council stock where fraudulent and/or criminal activity, including money laundering, is identified.</p> | Identify instances of fraud and give assurance that the current processes for dealing with RTB applications are mitigating fraud risks. |
| B2. Tenancy | <p>Assess and investigate allegations of fraud and abuse in the housing system, including the following:</p> <ul style="list-style-type: none"> Review all succession and assignment applications Review fraudulent housing applications where these are identified Review all allegations of subletting and non-occupation of Council tenancies and investigate suspicions of fraud | <p>Make recommendations to Housing to recover a minimum of 80 properties that have been subject to tenancy fraud.</p> <p>Maintain the profile of the Counter Fraud team and awareness of fraud risk across the Council so that key messages are disseminated to teams.</p> |

| Activity | Detail | Target Outcome |
|-------------------------------------|--|--|
| | <ul style="list-style-type: none"> Instigate criminal prosecutions in relation to tenancy fraud offences and recover money obtained from sub-letting (where evidence is available) in cases where a possession order is obtained, or a tenancy prosecution secured Work with social housing providers in the borough with a view to recovering illegally sublet or abandoned properties for which the Council can nominate new tenants from the waiting list <p>Carry out at least one proactive tenancy exercise with each of the two Lambeth area offices and include some TMO properties within each exercise</p> | |
| B3. Council Tax and NNDR | <p>Investigate allegations of fraud and abuse and identify amounts for recovery and collection in relation to Council Tax Support and Non-Domestic Rates, including exemptions, discounts, reliefs, and apply appropriate sanctions where fraud is proven.</p> <p>Provide required support by investigating fraudulent grant applications associated with the pandemic.</p> | Identify instances of fraud and/or to give assurance that the current processes the Council operates with regards to processing council tax and NNDR are mitigating fraud risks. |
| B4. Internal Fraud | <p>Investigate all allegations of internal fraud and corruption and ensure compliance with relevant policies and procedures.</p> <p>All whistleblowing allegations will be managed by Counter Fraud</p> | Identify and investigate all allegations of fraud or corruption and ensure that concerns and recommendations are reported to officers. |

c) Prevent

| Activity | Detail | Target Outcome |
|------------------------------------|---|---|
| C1. Awareness Training | Deliver awareness training to officers, contractors and Members, and raise awareness of the team's activities across the Council in line with the three yearly awareness e-learning cycle. | Managers, officers and Members are aware of fraud risk and the key messages are disseminated to teams. |
| C2. Publicity campaigns | <p>Undertake internal and external publicity campaigns to promote the work of Counter Fraud, focusing on the fraud hotline and online fraud reporting systems, in addition to successful outcomes.</p> <p>Ensure that the Counter Fraud webpage is kept up to date with relevant information and publicity.</p> <p>Deliver a campaign that will publicise the fraud hotline and the fact that the Council takes fraud</p> | <p>Officers and residents are aware of the work of the Counter Fraud team, and how to refer allegations of fraud.</p> <p>Counter Fraud webpage reflects current outcomes and information.</p> |

| Activity | Detail | Target Outcome |
|---|---|--|
| | and corruption seriously by taking appropriate action against those who commit fraud against the Council. | |
| C3. Partnership Working | Maintain and develop effective liaison with relevant external and internal organizations e.g., the Metropolitan Police, National Crime Agency, registered social landlords, Housing, Benefits and Customer Services, NRPF, Education, Procurement, IT, Information Governance, Finance, HR, Social Care, Environmental Health, Parking Services and Community Safety. | Ongoing support for Counter Fraud officers working in NRPF and Parking Services. Record the source of referrals to help gauge the success of partnership working. |
| C4. Work with Internal Audit | Work closely with Internal Audit colleagues to ensure that issues identified that may be of mutual interest are shared and where required, assurance is provided by the provision of joint working. | Hold regular meetings with colleagues from Internal Audit. |
| C5. Work with Procurement | Work with Procurement to identify and tackle fraud on a reactive basis, although proactive work may take place where resources allow. | Consider a proactive exercise to identify and tackle procurement fraud. |
| C6. CIFAS Membership | Apply the information provided by the Credit Industry Fraud Avoidance Scheme (CIFAS), to identify and prevent fraud at the gateway. Continue to apply CIFAS checks to all recruitment exercises in collaboration with HR. | Identify instances of fraud across Council services. Provide assurance in all recruitment exercises. |

d) Pursue

| Activity | Detail | Target Outcome |
|--|---|--|
| D1. Proactive exercises | Carry out pro-active counter fraud exercises to detect cases of fraud that may not otherwise be identified. Carry out at least one proactive tenancy exercise with each of the Lambeth Housing area offices and include a number of TMO properties within each exercise. Conduct a proactive exercise in relation internal fraud where resources allow. | Identify fraud, error, and overpayments. Results will be captured through performance monitoring. |
| D2. National Fraud Initiative (NFI) | Continue to manage the NFI 2021 and commence the NFI 2023 data matching exercise, reviewing, and investigating relevant matches to identify and tackle fraudulent activity. Utilise the NFI London Fraud Hub that commenced in February 2022. | Identify fraud, error, and overpayments. Results will be captured through monitoring. |

| Activity | Detail | Target Outcome |
|--|---|---|
| D3. Horizon Scanning | <p>Perform horizon scanning to identify high risk areas of fraud within the Council.</p> <p>This will monitor other publications such as the latest Fighting Fraud and Corruption Locally guidance and emerging risks identified from other sources e.g., CIPFA, NAFN.</p> | <p>Identify higher risk areas of fraud, error, and overpayments.</p> <p>Emerging risks will be included in our 2023-24 work plan.</p> |
| D4. New funding opportunities | <p>Seek out and bid for new funding opportunities to tackle existing or emerging risks of fraud and criminality within the borough, including opportunities to work in partnership with other boroughs and local organisations.</p> <p>Continue to provide management cover for Croydon's Anti-Fraud Service for as long as this is required.</p> | Secure additional funding. |
| D5. POCA | <p>Commence confiscation proceedings for the recovery of assets using the Proceeds of Crime Act in appropriate criminal cases and use other available legal routes to recover assets lost through fraud and mismanagement.</p> <p>Identify, secure, and recover funds including court costs, through unlawful profit orders and proceeds of crime awards.</p> | Recovery of assets where criminality has been identified. |

e) Protect

| Activity | Detail | Target Outcome |
|---|--|--|
| E1. Fraud Awareness | Continue to provide awareness training in line with the scheduled three-year cycle, with support from senior management to ensure that all relevant officers are required to participate. | Protect the Council from future frauds by raising awareness of risks. |
| E2. Horizon Scanning | Perform horizon scanning to identify high risk areas of fraud within the Council, and to identify emerging risks. | Protect the Council from areas of increasing risk and from emerging risks. |
| E3. Best Practice | Continue our strong relationship with LBFIG (London Borough Fraud Investigators Group), to identify fraud trends, emerging risks and share best practice – along with ensuring excellent relationships with other Council fraud teams. | Work with other Councils to identify emerging risks and share best practice. |
| E4. All Counter Fraud Activity | The holistic approach to countering fraud from governance through to deterrence, detection, investigation, and recovery is vital in providing assurance that Lambeth takes all forms of fraud seriously. | Protect losses to the public purse. |

Appendix 1: Alignment to key risks

Alignment to key risks

In line with the Council's Internal Audit Charter, the Internal Audit Plan is designed to focus on key risks facing the Council. The table below summarises how the Council's highest rated corporate and strategic risks (taken from the Corporate Committee Risk Report December 2021) can be assured through internal audit work.

Please note that risk scores were taken at the time of compiling the Plan and may move throughout the year. As such, while we present a forecast plan to Committee at the start of each financial year, the Internal Audit Plan is intended to be dynamic and will be flexed across the year to ensure that our work is focussed on key risks and provides assurance in the areas of most need.

Highest Corporate and Strategic risks as at December 2021

| Reference | Description | Score | Relevant Audits |
|------------------------|---|-------|---|
| Corporate Risks | | | |
| AHSR0034 | Risk (Threat): Low uptake of COVID-19 vaccination within the community and care providers staff | 16 | <i>NA – this was audited in 2020/21; we will follow up findings as part of our Implementation Programme.</i> |
| CSSR0005 | Risk (Threat): High and increasing levels of Youth Violence in the borough | 32 | Gang strategies |
| CSSR0015 | Risk (Threat): Over reliance on agency workers covering social worker posts | 16 | Client affairs Direct Payments (both Childrens and Adults) |
| OCECC0018 | Risk (Threat): Reputational damage for the organisation relating to IICSA report outcomes and failure to articulate and fulfil our Action Plan | 16 | Safeguarding underpins the following planned reviews; Client Affairs, Direct Payments (both Childrens and Adults), School's audits, SEND. |
| OCEHR0048 | Risk (Threat): FIRE: Availability of trained persons (Fire Controllers, Fire marshals and PEEP Buddies) to support fire evacuation are insufficient for effective management of fire evacuation. | 24 | Health & Safety |
| OCEHR0049 | Risk (Threat): First aid in the Civic Centre and Town Hall: The inability to summon first aid quickly in an emergency | 16 | Health & Safety |
| RSDR0006 | Risk (Threat): Cyber attack resulting with the compromise of the council's ICT systems, including (worst case) complete loss of all systems, and difficulty in restoring systems and data from backups. | 24 | Cyber Security Cloud Maturity |

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|------------------------|---|----|---|
| RSDR0022 | Risk (Threat): Corporate SAR's: failure to improve performance and implement identified improvements. | 16 | Business Performance Assurance |
| Strategic Risks | | | |
| AHSR0022 | Risk (Threat): Health and social care workforce de-stabilised as a result of COVID 19 and mandatory vaccination policy. | 16 | Client affairs Direct Payments (both Childrens and Adults) |
| CSSR0012 | Risk (Threat): Increased terrorism threat and failure to meet the requirements of Counter Terrorism and Security Act 2015 | 16 | Cyber Security Cloud Maturity |
| CSSR0016 | Risk (Threat): IICSA: Failure to successfully implement IICSA report recommendations (for CS) by deadline | 16 | Safeguarding underpins the following planned reviews; Client Affairs, Direct Payments (both Childrens and Adults), School's audits, SEND. |
| NGSR0024 | Risk (Threat): Loss of investment - (Sustainable Growth and Opportunity) | 24 | Schools Capital Programme, |
| NGSR0027 | Risk (Threat): Failure to deliver the Homes for Lambeth regeneration programme to plan which would have impacts on the Council's ability to deliver more and better homes as well as implications for the long-term management and maintenance of selected estates. | 24 | Homes for Lambeth |
| NGSR0030 | Risk (Threat): Increase in poverty and debt amongst vulnerable citizens | 24 | Direct Payments (both Childrens and Adults) |
| NGSR0033 | Risk (Threat): Lambeth Borough not Carbon Neutral by 2050* | 16 | Climate Change |
| RSDR0008 | Risk (Threat): Escalating costs of temporary accommodation | 16 | Temporary accomodation |

Appendix 2: Alignment of counter fraud work to fraud risks

Fraud risk mapping

Below is a summary of primary fraud risks highlighted in the Counter Fraud Strategy and an explanation of how these risks are considered in our 2021/22 Counter Fraud Work Plan and specific work in other areas of the Council.

| Significant known fraud risks | Notes | Work Plan Ref |
|--|--|--|
| Internal: abuse of position, conflict of interest, failure to declare convictions, false declarations, failure to follow process or procedure, undeclared working, criminality etc. | Our Internal Investigations team investigate all internal allegations made against officers, contractors and suppliers and will carry out proactive exercises where resources allow, and risk is high. | A1, B4, C1, CF, C6, D1 E1, E3, E4 |
| Tenancy: fraudulent applications for housing, succession, assignment of tenancy, RTB fraud and subletting of property. Temporary accommodation fraud | Our General Investigations team investigate all tenancy fraud cases and will perform a minimum of one proactive exercise. | A1, B1, B2 C1, C3, D1 E1, E3, E4 |
| Council Tax Support and Exemptions: fraudulent applications for support, discounts, or exemptions. | Our General Investigations team investigate council tax fraud cases. | B3, C3, E3, E4 |
| Blue Badge: any abuse by residents or officers | We assist Parking Services with the investigation of parking offences to prosecution where applicable. | C3, E3, E4 |
| No Recourse to Public Funds (NRPF): fraudulent applications for support, false declarations | An officer from the Counter Fraud team is seconded to the NRPF team to support their efforts to prevent and detect fraud within the scheme. | C3, E3, E4 |
| Procurement: tendering issues, split contracts, ghost contractors, double invoicing etc. | We adopt a reactive approach to any fraud identified | A1, C1, C3, C5, D2, E3, E4 |
| Business Rates: grant fraud, applications for business rate relief or failure to register businesses where rates are applicable. | We adopt a reactive approach to any fraud identified. We assist the service with all aspects of grant fraud relating to the pandemic. | B3, C3, E3, E4 |
| Adults Social Care: abuse of the direct payment scheme or similar | We adopt a reactive approach to any fraud identified | C3, E3, E4 |

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| Children's Social Care: abuse of the direct payment scheme or similar | We adopt a reactive approach to any fraud identified | C3, E3, E4 |
|--|--|------------|

Appendix 3: How Internal Audit and Counter Fraud work together

The Internal Audit and Counter Fraud team work closely together to ensure that there is robust control environment in place. This includes the following activities:

- Monthly meetings between Internal Audit and Counter Fraud teams to discuss control issues identified within Internal Audit and Counter Fraud reviews which may require investigation.
- Joint attendance at Management Board;
- Joint attendance at Corporate (Audit Committee);
- Consideration of proactive counter fraud work as part of developing the Internal Audit Plan, for example: due to ongoing concerns with Direct Payments, internal audit will perform a review of Direct Payments in both Adults and Childrens.
- Consideration of planned Internal Audit reviews as part of developing the Counter Fraud Plan for example: any relevant control issues identified will be shared with counter fraud to inform their proactive tenancy exercises.
- Shared view of findings: all Internal Audit reports are shared on the Council's Follow Up System, TrAction. Counter Fraud can access these reports to identify potential fraud risks to support the delivery of their work.