



## Report

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**Date: 25<sup>th</sup> April 2024**

**To: The Chair and Members of the Audit Committee**

**Report Title: Counter Fraud Activity Report**

### **EXECUTIVE SUMMARY**

1. The attached report covers the Council's Counter Fraud Plan for 2024/25. This plan has been constructed in line with the Council's Anti-Fraud, Bribery and Corruption Framework (as approved by the Audit Committee in April 2021) and in line with the Fighting Fraud and Corruption Strategy 2020 for Local Government.
2. The attached report contains the following elements:
  - Horizon scanning for new fraud risks;
  - The assessment of current fraud risks for the Council;
  - Information on counter fraud resource levels; and
  - Presentation of this year's Counter Fraud Plan for City of Doncaster Council and an assurance map mapping coverage of the plan and activities to the risks on the fraud risk register.
3. Risks for the Council remain well controlled and are managed and our proposed schedule of work is designed to ensure that these controls remain relevant and that new risk exposures are well managed.
4. The Counter Fraud Plan comprises activity across both the Council and St Leger Homes to manage the fraud risks for the City of Doncaster Council and includes approximately 0.6 full time equivalent employees of counter fraud work.

### **EXEMPT REPORT**

5. This report is not exempt.



## **RECOMMENDATIONS**

6. The Audit Committee is asked to support and approve the Counter Fraud Plan and the assurance map which details all the proposed activities to fraud risks.

## **WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?**

7. Fraud and corrupt activity divert scarce resources away from Council and other public services. They cost the taxpayer money that could have been used for the benefit of local citizens. Maintaining a strong counter fraud stance helps to minimise fraud losses, maximise recovery and deter fraudulent activity. Typically, the most vulnerable in society bear the cost of most of the fraud as it limits council spending on those users that need our services the most.

## **BACKGROUND**

8. A counter fraud strategy has been in place in the form of an Anti-Fraud, Bribery and Corruption Framework since 1999 and it has been through many iterations as counter fraud strategy across local government changes in response to the changing fraud landscape. The current version was approved in April 2021 and is due for review in the 2024/25 financial year.
9. Counter fraud work is an expected element of every council's approach to fraud and is required under the Fighting Fraud and Corruption Strategy 2020, which are the current and applicable set of guiding principles for counter fraud work in local authorities.

## **OPTIONS CONSIDERED**

10. Not applicable

## **REASONS FOR RECOMMENDED OPTION**

11. Not applicable

### **12. Legal Implications**

Legal implications were not requested in relation to this report.

### **13. Financial Implications**

Financial implications were not requested in relation to this report.

### **14. Human Resources Implications**

Human Resources implications were not requested in relation to this report.

### **15. Technology Implications**

Technology implications were not requested in relation to this report.

## **RISKS AND ASSUMPTIONS**

16. Failure to address fraud and corruption risks cause:-

- reputational damage to the Council from fraud and corrupt practices;
- the diversion of scarce resources away from priority services to the detriment of our citizens.

## **CONSULTATION**

17. Not applicable

## **BACKGROUND PAPERS**

18. The Fighting Fraud and Corruption Locally Strategy 2020 is available on the CIPFA website.

## **GLOSSARY OF ACRONYMS AND ABBREVIATIONS**

19. All abbreviations and acronyms are written in full in the report with their abbreviations used only after the first instance. Items used are:

- NFI – National Fraud Initiative
- FTE – Full time equivalent employees
- HMRC – HM Revenue and Customs

## **REPORT AUTHOR & CONTRIBUTORS**

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