

TELFORD & WREKIN COUNCIL**AUDIT COMMITTEE 28th JUNE 2016****CORPORATE ANTI-FRAUD & CORRUPTION POLICY – 2015/16 ANNUAL REPORT AND POLICY UPDATE****REPORT OF THE CHIEF FINANCIAL OFFICER****1. PURPOSE**

- 1.1 For the Audit Committee to:
- a) consider the 2015/16 Annual Report on Corporate Anti-Fraud and Corruption activity; and
 - b) agree an updated policy and to recommend its adoption by the Council.

2. RECOMMENDATIONS

- 2.1 That the Audit Committee notes the 2015/16 Annual Report on Corporate Anti-Fraud and Corruption activity.
- 2.2 That the Audit Committee agrees the updated policy attached as Appendix 2 and recommend its adoption by the Council.

3. SUMMARY

- 3.1 The Council is committed to high standards of Corporate Governance and has a set of effective procedures in place to support this. These procedures include the Anti-Fraud & Corruption Policy.
- 3.2 The terms of reference of the Audit Committee include:
“13. To approve the Anti-Fraud and Corruption Policy and to recommend its adoption by the Council and to monitor its operation. The policy will be reviewed at least once every two years.”
- 3.3 This report includes annual information in respect to the Corporate Anti-Fraud and Corruption activity for 2015/16 to enable the Audit Committee to monitor the policies operation. In addition attached as Appendix 2 is an updated policy for members to agree and recommend on for adoption by the Council.

4. PREVIOUS MINUTES

- 4.1 Audit Committee 26th June 2012 – Annual Report 2011/12
Audit Committee 25th June 2013 – Annual Report 2012/13 and Policy Update
Audit Committee 16th September 2014 – Annual Report 2013/14 and Policy Update
Audit Committee 30th June 2015 – Annual Report 2014/15 and Policy Update

5. INFORMATION - ANNUAL REPORT 2015/16

- 5.1 The Anti-Fraud and Corruption Policy supports one of the key dimensions of good Corporate Governance – Standards of Conduct. The Council aims to ensure that all those associated with it maintain high standards of ethics and conduct in public life contributing to good Corporate Governance.
- 5.2 Nationally due to the economic climate there are indications from Police and Government statistics that fraudulent activity has and will continue to increase. Therefore it is important that the Council continues to maintain its vigilance in respect to Council services and the Community.
- 5.3 This report contains information for 2015/16 on counter fraud and investigation activities within the Investigation Team (Revenues), Internal Audit and Public Protection. The Committee should note that the Councils procedures and controls are designed to minimise the opportunity for fraud and to highlight where possible fraudulent activity may have occurred.
- 5.4 Members and officers regularly receive information on their responsibilities in respect to the use of public money and the prevention and detection of fraud. They provide information for investigation by appropriately trained and experienced officers within the Council (and by the Police or other external party when required).

6. TRANSPARENCY CODE REQUIREMENTS

- 6.1 The Local Government Transparency Code requires the council to publish data regarding its fraud arrangements. Below is a summary of these requirements together with the corresponding information on the council's fraud arrangements.

	Requirement Description	T&W Arrangements
1	Number of occasions the council have used the powers under the Prevention of Social Housing Fraud Regs 2014 or similar powers.	We do not have social housing and therefore these powers have not been used.
2	Number (absolute and FTE) of employees undertaking investigations and prosecutions of fraud	3 counter fraud specialists work in the Revenues Investigation Team. This equates to 2.95 FTE's. Other council services undertake investigations into fraud, e.g. Internal Audit, Public Protection, etc. These tasks form part of an officer's job role and therefore it would be impossible to identify what proportion of their role would be taken up undertaking fraud investigations.
3	Number (absolute and FTE) of professionally accredited counter fraud	3 counter fraud specialists work in the Revenues Investigation Team.

	specialists	This equates to 2.95 FTE's.
4	Total amount spent by the authority on the investigation and prosecution of fraud	The cost of the Investigation Team for 2015/16 was £155,135 including staff and other related costs. As stated on point 2 above other areas do undertake investigations but it is impossible to attribute a cost to this as costs are consumed in overall budgets for each service.
5	Total number of fraud cases investigated	See case investigation data in this report.

7. INVESTIGATIONS TEAM (REVENUES)

BENEFITS INVESTIGATIONS

- 7.1 The Housing Benefit and Council Tax Support caseload has decreased again over the last 12 months, from 18,921 (live cases) at 31st March 2015 to 18,335 at 31st March 2016. There are a number of reasons for this including the continuing impact of the government's Welfare Reforms and the introduction of Universal Credit in the area since June 2015. Universal Credit is replacing six working age benefits including Housing Benefit although the roll out is currently limited to those with specific circumstances. Those entitled to Universal Credit are no longer eligible for Housing Benefit resulting in their claims being cancelled. We have continued our review programme throughout 2015/16. This is where we issue review forms to check on the circumstances of those claiming Housing Benefit and / or Council Tax Support and this has also resulted in the cancellation of some claims.
- 7.2 The Council has followed the Department for Work & Pensions (DWP) lead in "securing the gateway". The DWP aim at 'getting it right, and keeping it right' i.e. ensuring only those properly entitled are granted and paid benefit. A telephone appointment is made with anyone making contact to make a new claim. A Benefit Assessment Officer takes all the necessary details and then an appointment is made for the claimant to see a Benefit Assessment Officer at the Council's First Point facility where the information they have given is checked against the relevant proof of income, identity and rent details. To this end the majority of new benefit claimants who make a claim direct to the Council are seen in person by a Benefits Officer (either via the telephone claim process or those customers who drop-in to First Point). This ensures the best possible service for the customer as claims are processed whilst they wait and the Benefit Assessment Officer explains to the customer their responsibilities regarding reporting of changes in circumstance. Entitlement letters are given to the customer at the end of the interview and explained and checked with the customer to ensure accuracy. In 2016/17 we are looking to improve this process further with an on-line intention to claim form which will allow customers to book their own appointment at First Point, this will negate the need for the telephone part of the process.

7.3 The Benefit Team issued 4,996 review forms in 2015/16 as part of its targeted review exercise. It was determined that the non-passported claims (these are claims based on earnings, private pension etc. rather than Income Support and Job Seeker Allowance) were most likely to have had a change in circumstance. These customers were therefore contacted first by tranches on a monthly basis. Once these cases had been reviewed we started reviewing those people in receipt of a “passport” benefit such as Income Support, with those with a non-dependant targeted first. Weekly Council Tax Support savings were made of just under £5,300 which equates to an annual saving of £271,952. Weekly Housing Benefit reductions were made of just under £30,432 with an annual saving of £1,582,443. These figures were counted towards the Department for Work and Pensions Fraud and Error Reduction Incentive Scheme (FERIS) which gives a financial reward based on reductions in Housing Benefit. Overpaid Housing Benefit totalling £443,114 was identified during the exercise.

7.4 Benefits Data Matching

7.4.1 The Investigation Team have completed matches identified through the National Fraud Initiative (NFI) 2014/15 (released in January 2015). In 2015/16 25 investigations have so far been completed, of which no matches have resulted in a sanction but 4 matches resulted in the level of benefit paid being affected. A high number of referrals had to be forwarded to DWP’s Single Fraud Investigation Service (SFIS) as we no longer have the powers to investigate Housing Benefit fraud.

7.4.2 Unfortunately Benefit fraud is not just external to the Council. The Council undertakes internal checks in respect to monthly data matches with all new starters. This ensures all changes in circumstances have been declared. In 2015/16 no employee has received a benefit fraud sanction.

7.5 Cases Investigated

7.5.1 At the beginning of 2015/16 the Investigation Team consisted of one Team Leader, one full time Investigation Officer and one casual Assistant Investigation Officer. A further Investigation Officer returned from Maternity leave on 18th May 2015 on 35 hours per week. This equated to 2.95 Full Time Equivalents and one full time Fixed Term Contract. All Investigation Officers are accredited counter fraud specialists. The cost of the Investigation Team for 2015/16 was £148,150. This includes costs relating to the staff, postage, printing, telephones, mileage, computer software and all other investigation related costs.

7.5.2 Referrals to the Investigation Team come from various sources. The table below show the sources, number and percentage of total.

Source	Number of Referrals	Percentage of Total
Anonymous letter	14	1.23
Anonymous telephone call	176	15.41
Member of staff	289	25.31
DWP	10	0.88
Police	3	0.26
Landlord (inc Wrekin Housing Trust)	11	0.96

Internet/email	268	23.47
Other Local Authority	1	0.09
National Fraud Initiative	296	25.92
Reviews Forms	26	2.28
Real Time Information (RTI)	23	2.01
Everyday Telford App	20	1.75
Other	5	0.43
Total Referrals	1142	100

7.5.3 Each case that is referred is checked to ensure that the benefit that is in payment is correct. A risk based approach is used to ascertain which cases are investigated by an Investigation Officer. Since 1st June 2015 the DWP's Single Fraud Investigation Service (SFIS) took over responsibility for investigating Housing Benefit, Tax Credit and all DWP benefit fraud. The Council's Investigation Team focused on Council Tax discount and exemption cases and started to look at Business Rate fraud. In 2015/16 a total of 341 investigations were closed and 145 proved positive (benefit was affected in some way). Of this total, 31 cases received a formal sanction:

- Prosecutions – 24
- Administrative Penalties – 7

There are still 14 Joint Working cases where the outcome of the case is not known due to delays with the Crown Prosecution Service.

7.5.4 Although no credit is given, sanctions are also applied to partners/landlords/employers where it can be demonstrated that they were complicit in the fraud. There were no sanctions applied to these types of cases this year.

7.5.5 For the prosecutions fines of £100 were imposed and costs of £4,434.30 were awarded, please note that some of these are attributable to joint working with Department for Work and Pensions. Other sentences imposed by the courts in the last year include suspended custodial sentences, community orders, electronic tag and curfews, an alcoholic treatment order and unpaid work. In addition to recovery of the overpaid benefit amount anyone accepting an administrative penalty or successful prosecution cases will have a loss of benefit sanction applied which means that any on-going benefit entitlement is reduced for a period of four weeks. A further £2,491.37 was imposed in this form of Administrative penalties.

7.5.6 Overpayments of Housing Benefit and Council Tax Benefit detected in the above sanction cases totalled £233,474.18 (these figures do not include excess Council Tax Support).

7.5.7 During 2015/16 the Investigation Team continued looking into Council Tax fraud and error including incorrectly claimed discounts and Council Tax Support. For those people who have delayed in reporting a change we administer a civil penalty of £70. The Investigation Team imposed 32 civil penalties in 2015/16 totalling £2,240.00. In total £132,002.17 of additional Council Tax was identified through the Investigation Team finding incorrectly claimed Council Tax Support, Council Tax Benefit and Council Tax discounts.

7.6 Benefit Fraud Sanction & Prosecution Policy

7.6.1 With responsibility for Housing Benefit fraud coming under the Single Fraud Investigation Service (part of Department for Work & Pensions) since 1 June 2015 a new Revenues and Benefits Sanction and Penalty Policy has been written and was agreed by Cabinet in July 2015.

8. INTERNAL AUDIT

8.1 Internal Audit has an important role in the investigation of suspected internal fraud and assisting managers in ensuring they have appropriate systems and controls in place that are designed to prevent or reduce the opportunity for fraud.

8.2 Days are allocated within the audit plan to undertake proactive fraud work and work in areas where previous frauds have occurred. This work is informed by a Fraud Risk register¹. A summary of the Internal audit work undertaken during 2015/16 for fraud and corruption risk areas, proactive work and requests is attached as Appendix 1 for your information. For 2015/16 the planned proactive fraud days (including NFI work – see below) were 50 days with an actual of 23 days. Other audit work is undertaken on fraud prevention but this is consumed within the days allocated to general audit assignments.

8.3 In addition to proactive fraud work and continuous advice and guidance to managers, Internal Audit also has a role to investigate potential irregular activities reported to them throughout the year. During 2015/16 Internal Audit & Information Governance investigated 6 cases of alleged irregular activity. None of the cases referred resulted in an identifiable fraud.

1 of the cases investigated was referred to Internal Audit & Information Governance via the Speak Up Policy.

Changes to procedures and controls have been implemented as a result of these reviews and additional training and awareness provided to employees where necessary.

8.4 National Fraud Initiative (NFI)

8.4.1 The Cabinet Offices NFI exercise is part of Central Government's national recognition that taxpayers have a right to expect public bodies to put in place every possible measure to protect their money from fraud. The national public bodies included in this exercise are police authorities, local probation boards, fire and rescue authorities and all upper tier and districts councils.

8.4.2 The Council has a statutory responsibility to provide data to the Cabinet Office for the prevention and detection of fraud as part of the NFI. NFI is an exercise that matches electronic data within and between audited bodies to prevent and detect fraud.

¹ This register was developed based on good practice, local internal intelligence and the West Midlands Fraud Group (this is a specialist fraud networking and training group of West Midland metropolitan authorities and unitary authorities).

8.4.3 In January 2015 the council received relevant NFI matches from 2014/15 data. In total 5,439 matches have been identified covering the data sets detailed below.

- Payroll
- Pensions (provided by Shropshire County Council)
- Insurance Claims (provided directly by the council's insurers)
- Private Supported Care Home Residents
- Benefits (provided by the DWP)
- Transport passes and permits
- Licences
- Creditors
- Personal Budgets (Direct Payments)

8.4.4 To date 4,116 matches have been investigated, 83 are still in the process of being investigated and sums amounting to £26,551 have been recovered. The Cabinet Office do not require every possible match to be investigated, therefore the remaining possible low risk matches identified as part of this exercise have not been investigated.

8.5 Training & Awareness

8.5.1 The Council ensures that both Members and Officers are aware of their responsibilities in respect to the Council's Anti-Fraud and Corruption Policy.

8.5.2 All new staff within Revenues & Benefits (R&B) (as part of their induction) receive Fraud Awareness training from the Corporate Training Team. In addition periodic refresher training is given to existing staff.

8.5.3 For officers there is the Code of Conduct for Employees which is included as part of induction and is available on the intranet. The principles of the Anti-Fraud and Corruption and Speak Up policies are included in induction for new employees.

8.6 Publicity

8.6.1 As per the policy publicity of cases is important as a deterrent. The Investigation Team and Public Protection use Corporate Communications to issue press releases and social media to alert the public and inform businesses about relevant campaigns, interventions and prosecutions. The press releases are also published on the Council's website.

8.6.2 Internally cases of note are included within the Revenues and Benefits weekly team brief notes. These are issued to all R&B staff.

8.6.3 Within Public Protection with any significant intervention or prosecution the Assistant Director and Cabinet member are briefed accordingly. Any lessons learnt are shared within team meetings.

8.6.4 Where allegations of internal frauds have been investigated and procedures and controls are changed the lessons learnt are shared across the Council through the staff news, bulletins and in management meetings.

9. PUBLIC PROTECTION

- 9.1 The Public Protection Service which includes Trading Standards, Environmental Health and Licensing play a significant role in delivering the Council's response to business related fraud in the borough. The majority of the responses are based around statutory responsibilities refined to provide effective detection and countermeasures in respect to fraud. These services are not restricted as to whom its officers may investigate, and are constrained only by the limitations of the statute under which an investigation is being conducted.
- 9.2 Officers of these services have access to specific legal, procedural and operational training to enable effective discharge of their responsibilities.
- 9.3 Staff undertake extensive professional training and mentoring before being permitted to commence enforcement duties, and have access to a range of professional competency training facilities through CEnTSA (Central England Trading Standards Authorities), CIEH Chartered Institute of Environmental Health and the Institute of Licensing (IOL) and their regional professional networks as well as central government departments such as Food Standards Agency and Department of Environment, Food and Rural Affairs (DEFRA).

9.4 Anti-Fraud responsibilities

- 9.4.1 All teams through the course of their routine work may come across irregularities relating to the running of the business. Where these irregularities are outside Public Protection's remit these are referred to agencies such as UK Border Force, Driving & Vehicle Licensing Agency, HM Revenues & Customs, Insurance Fraud Bureau, Police and internal service areas such as revenues and benefits.

Specific and identifiable responsibilities falling to Trading Standards, Environmental Health and Licensing within the Public Protection Service Delivery Unit, to combat fraud in the community include:

Environmental Health

○ Food Fraud

Prevention & detection of unfit and debased food through inspection, sampling and intelligence. In 2015/16 28 food samples were taken as part of the Food Standards Agency (FSA) program. Of these 28 samples, 17 were found to be unsatisfactory and appropriate follow up action was taken. Members of the public can now use the Everyday Telford App to report Food Crime.

Fraudulent use of health and identification marks. All Approved Premises within the

Borough are checked to ensure they are applying the health mark appropriately when

they are inspected.

- **Rogue Landlords**
Identifying fraudulent practices relating to tenant deposits

Licensing Service:

- **Street trader consents**
Prevention and detection of the illegal and highly lucrative transfer of street trader consents.
- **Taxi licensing**
Ensuring the correct vehicle, correctly insured and driven by the licensed driver.
Ensuring that licences are granted to people who have the right to work in the UK. In 2015 /16 one driver was refused a private hire drivers licence as amongst other reasons they did not have the right to work in the UK.
- **Scrap metal dealers licensing.**
Joint working with police to detect illegal trading in stolen vehicles and other stolen metal items such as copper cabling through scrap metal dealers.
Taxis, private hire vehicles, gaming machines, as a means of converting large quantities of cash.
- **Street Collections, Charity collections.**
Identification, detection and enforcement of fraudulent collections

For the Trading Standards Service:

- **Intellectual Property crime**
Copyright, Trade marks
- **Consumer Protection from Unfair Trading legislation**
Wide ranging legislation to keep pace with constantly changing fraudulent practices. This legislation covers a wide range of goods and services including houses purchases, animals, vehicles, food & drink and all personal and professional services
- **Cattle identification legislation**
To prevent fraudulent transfer to limit disease spread.
- **Weights and Measures**
Misrepresentation of quantity or measure of goods supplied.
- **Fraud Act**
This legislation is applicable to all the above legislative areas. The act allows Trading Standards to take action against serious criminality and persistent offenders to achieve the appropriate fines and sentences where necessary.

9.4.2 Trading Standards receives intelligence about rogue trader activities in Telford and deal with complaints about fraudsters that specifically target vulnerable and older people, carrying out unnecessary or misrepresented home improvement work and as

a result defraud them out of thousands of pounds. This area of fraud known also as Door Step Crime remains a priority for Trading Standards for 2016/17.

Officers delivered over 20 educational talks regarding scams and rogue trading to a number of partners including Age UK , Wrekin Housing Trust and took part in national scams week in July 2015. Officers provided advice to the public regarding telephone ,online ,mail and doorstep scams via social media , the authorities website and a display at Southwater.

Officers joined with the police in national rogue trader week. Over 20 traders were given information regarding their legal responsibilities and police officers were able to identify road traffic and related offences. The team also works closely with the national scams team, visiting victims of fraud to offer advice and support and assist in the national profiling of victims.

9.4.3 In 2015/16 the service engaged with key stakeholders to raise awareness of rogue trader and doorstep crime issues. Officers delivered training sessions to over 200 frontline police officers and support staff regarding the fraud act and legislation relating to rogue trading and doorstep crime. To enable intelligence to be shared efficiently a memorandum of understanding was created between TS and West Mercia Police.

9.4.4 Trading Standards have prioritised work steams around illicit tobacco and this work also forms part of the Tobacco Partnerships work plan & the Smoke Free Action Plan for 2016/17 which includes the following:

- Increasing awareness of illicit tobacco and how to report it
- Use of intelligence to determine under age sales operations - In 2015 officers from Public Protection undertook a joint operation with West Mercia Police following police intelligence that suggested that licensed premises in a certain area of the borough were selling alcohol to underage persons.
- Use of fines and to raise the profile of penalties for retailers selling illicit tobacco or to underage young people

In 2015/16 Trading Standards successfully prosecuted two trader for sale and possession of illicit tobacco (both counterfeit and non-duty paid) .The first trader received a community order for 12 months with 100 hours unpaid work, was order to pay full costs of £1974.31, a court charge of £180 and a victim surcharge of £60 and all the tobacco was confiscated which had an approximate street value of £6000.

The second trader received a Conditional Discharge for a period of two (2) years. He was also ordered to pay full costs of £1168.63 and a victim surcharge of £15. A forfeiture and destruction order in respect of all the items seized was also made.

9.4.5 Trading Standards also successfully prosecuted an individual who was involved in DVD pirating. This was the second time that this individual was successfully prosecuted. The trader was given a Community Order for 12 months with 300 hours unpaid work and

ordered to pay full costs of £2000. A forfeiture and destruction order in respect of all the items seized was also made.

9.5 Trading Standards Regional Initiatives

Scambusters

9.5.1 Dedicated Trading Standards officers work alongside officers from the Police, HM Revenue & Customs and other enforcement agencies. They work across local authority boundaries focusing on the hardest to tackle scams and rogue traders that set out to defraud people out of their money/assets.

Examples of the types of issues that have been targeted are:

- Doorstep crime
- Deceptive selling techniques
- 'Cowboy' builders doing shoddy and unnecessary work
- Large scale organised counterfeiting operations

9.6 Loan Shark Team

9.6.1 A loan shark is an unlicensed moneylender. Licensed moneylenders are regulated by the Competition Markets Authority (CMA) and must follow the CMA's codes of practice.

Because they're not licensed, loan sharks operate outside the law. If you borrow from them it's likely you'll:

- get a loan on very bad terms
- pay an extortionate rate of interest
- be harassed if you get behind with your repayments
- be pressured into borrowing more from them to repay one debt with another

9.6.2 The role of this team is to identify, investigate and if necessary prosecute loan sharks and to work with victims to secure a satisfactory financial outcome. It also has a proactive role to educate and raise awareness in local communities of the pitfalls of loans harks and promotes alternative sources of obtaining small loans and savings plans.

10. Challenges for 2016/17

- Reduced resources and therefore potential reduction in control and supervision and therefore potential increased opportunities for internal fraud, reduction in fraud awareness, investigation of data matches and opportunities for proactive work.
- Impact of the economic climate on the potential incidence of fraud
- The transfer of the Investigations Team from Revenues into Internal Audit and the establishment of a Corporate Investigation provision.

11. ANTI-FRAUD & CORRUPTION POLICY UPDATE

- 11.1 The current Anti-Fraud and Corruption Policy was reviewed, updated and agreed by the Audit Committee on 30th June 2015 and was approved by Council on 9th July 2015. It was agreed at the June 2013 meeting that the Anti-Fraud & Corruption Policy would be reviewed annually to coincide with the annual report (unless urgent changes are required in between).
- 11.2 The updated Policy is attached as Appendix 2 for comment and agreement. There have been minor changes to the policy to reflect the new Single Fraud Investigation Service, the extension of the Everyday App to include fraud reporting, organisational changes and to ensure consistency with the Constitution.

12. OTHER CONSIDERATIONS

AREA	COMMENTS
Equal Opportunities	The Anti-Fraud & Corruption policy operates within Equalities legislation and the Council's associated policies. Any investigations follow legal requirements and proper procedures to ensure that equality and diversity requirements are met.
Environmental Impact	None
Legal Implications	Regulatory and enforcement teams throughout the Council (including internal audit) have powers and responsibilities set out in statute and regulation to detect, investigate and take enforcement action in relation to fraud and corruption. Such roles and responsibilities also include information sharing which is referred to in this report. When undertaking these actions all relevant statutory requirements need to be adhered to.
Links with Corporate Priorities	The policy supports all Corporate Priorities and good Corporate Governance demonstrating the Council's desire to ensure sound conduct and ethical procedures for all those associated with the Council and service delivery. Monitoring the policy provides the opportunity to identify if there are any changes required or additional areas of activity.
Financial Implications	Costs associated with the anti-fraud and corruption work outlined in this report are met from the Council's base budget. This includes staffing costs, training, marketing and promotion costs, stationery and any postage. MLB 03.06.16
Opportunities and Risks	Having a policy which sets out the Council's anti-fraud and corruption culture and associated procedures assists in the management of the risk of fraud and corruption against the Council.
Ward Implications	Borough wide implications.

13. BACKGROUND PAPERS

Corporate Anti-Fraud and Corruption Policy 2015

Speak Up Policy 2016

Benefits Counter Fraud and Sanctions Policy 2010

Cabinet Office requirements for the National Fraud Initiative

Trading Standards & Licensing Legislation

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**INTERNAL AUDIT WORK UNDERTAKEN FOR FRAUD & CORRUPTION RISK AREAS,
PROACTIVE WORK AND REQUESTS IN RESEPT TO IRREGULAR ACTIVITIES
2015/16**

Work Area	Work undertaken
Cash collection	Annual cash collection audit Review of cash collection arrangements at Registrars, Transport & Highways Development, Development, Business & Employment (Wellington) and Neighbourhood Services Business Development
Procurement	Work commenced and continues into 2015/16 in respect to contract compliance for various contracts across the Council.
GPC	Review of GPC expenditure
Direct Payments	1 case of possible irregularity investigated
Leisure	1 case investigated
106 Monies	Investigation into alleged misuse of 106 monies relating to a single project
Social Care	Investigation into minor amount of missing monies
Council Tax	Investigation into possible avoidance of paying Council Tax
Misuse of ICT Equipment	Investigation into misuse of ICT equipment by an officer