

**Report to:** Audit Committee

**Date:** 5 July 2024

**By:** Chief Operating Officer

**Title of report:** Counter Fraud Annual Report 2023/24

**Purpose of report:** To inform Audit Committee of the irregularity investigations and proactive counter fraud work undertaken by Internal Audit and Counter Fraud between 1 April 2023 and 31 March 2024

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**RECOMMENDATIONS:** Committee Members are recommended to note the contents of the report.

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## **1. Background**

1.1 The report covers the counter fraud work completed in the year from 1 April 2023 to 31 March 2024 in accordance with the Counter Fraud Strategy and Framework.

## **2. Supporting Information**

2.1 The Council's Internal Audit team investigates allegations of fraud and irregularity against the Council and is committed to upholding the Council's Counter Fraud Strategy and Framework. The Council's strategy is aligned to the Fighting Fraud and Corruption Locally Strategy 2020 which is the governments 'blueprint' for tackling fraud in Local Government.

2.2 Within Internal Audit, the Counter Fraud Partnership Team comprises four auditors with counter fraud expertise who work across all departments to identify fraud, and to provide a dedicated proactive counter fraud and responsive investigation function. It also works on behalf of the Council to ensure that its counter-fraud arrangements are robust by raising awareness of fraud risk, reviewing and improving fraud risk management arrangements, using data to actively identify fraudulent activity and monitoring the extent to which the Council is impacted by fraud. Where fraud is suspected or identified, the team provides a professional investigation service and advises on control measures that will prevent recurrence.

2.3 The Counter Fraud Annual Report outlines:

- Details of the work undertaken during the period 1 April 2023 to 31 March 2024;
- Outcomes from investigation activities; and
- Other counter fraud activity.

## **3. Conclusions and Reasons for Recommendation**

3.1 Audit Committee is recommended to note the fraud activity completed during 1 April 2023 to 31 March 2024.

### **ROS PARKER**

Chief Operating Officer

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### **BACKGROUND DOCUMENTS**

ESCC Counter Fraud Strategy and Framework