

Fraud Delivery Plan 2024-2028

	Source	Requirement	In Place/Action	Timeframe	Owner
Govern					
1	<p>Fighting Fraud and Corruption Locally (FFCL) Checklist (16) (Partially complete)</p> <p>Grant Thornton Auditors Annual Report for 22/23 (Outstanding recommendation)</p>	<p>There is an independent and up-to-date whistleblowing policy which is monitored for take up and can show that suspicions have been acted upon without internal pressure.</p> <p>Policy due to be reviewed and approved by January 2025 in line with Grant Thornton 22/23 auditors report (improvement recommendation 4 p54) to provide greater detail on the process and the safeguards for whistleblowers and publish the policy for all officers and members as well as providing a downloadable PDF of the policy on its website.</p>	<p><u>In Place</u> Whistleblowing policy in place and reviewed and approved by Audit & Governance Committee (A&G) in January 2022.</p> <p><u>Action</u> Policy to be reviewed to take account of Grant Thornton recommendation and approved by A&G.</p> <p>A downloadable copy has been placed on the website and a revised policy is to be taken to the Audit and Governance Committee in November 2024 for approval.</p>	<p>January 2025</p> <p>January 2025</p>	<p>Director of Governance</p> <p>Director of Governance</p>
2	<p>SWAP Audit Baseline Report Sept 2022 – Theme 3: Policy Related (Outstanding recommendation)</p>	<p>The organisation has an appropriate and approved money laundering policy available to stakeholders.</p>	<p><u>In Place</u> EDDC has a Proceeds of Crime Act (Anti Money laundering) policy which is due to be reviewed.</p> <p><u>Action</u> To be reviewed, updated, and signed off by A&G. Updated policy to be added to the internet.</p>	<p>March 2025</p>	<p>Director of Finance</p>
	<p>FFCL Checklist (5) (Partially complete)</p>	<p>The Audit committee supports counter fraud work and challenges the level of</p>	<p><u>In Place</u> Annual reports submitted to A&G from both Internal and External auditors on risks and potential threats.</p>		

3	SWAP Audit Baseline Report Sept 2022 – Theme 4: Committee Related (Outstanding recommendation)	activity to ensure it is appropriate in terms of fraud risk and resources.	Members induction process includes code of conduct and standards in public life.		
		Audit Committees and Portfolio Lead roles in relation to fraud management are agreed and understood, including Awareness and support counter fraud activity (including proactive and reactive) and receive training to support them; Receiving of regular reports on the work of those leading on fraud; Supporting counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.	<u>Action</u> The member development working group are reviewing the member development programme to ensure all relevant training provided and that all members have completed their mandatory training.	March 2025	Director of Governance
			A&G members to be provided with training to understand their specific role in relation to fraud risks as per the terms of reference. An invite to be sent to the Finance portfolio holder to attend the training.	January 2025	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
			Fraud to be included in the responsibilities listed against the finance Portfolio Holder to be referenced within the constitution.	March 2025	Director of Finance
			Annual report submitted by Fraud, Error & Compliance (FEC) team to A&G at first meeting after year end.	Annually	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
			Updates are provided to portfolio holder as part of their monthly updates.	Monthly	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
	FFCL Checklist (7) (Partially Complete)	The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	<u>In Place</u> Council has a range of policies, strategies, and codes in place, including: <ul style="list-style-type: none"> • Code of Conducts for staff • Whistleblowing Policy 		

4			<ul style="list-style-type: none"> • Fraud and Corruption Strategy • Policies relating to declaration of interest and gifts and hospitality. • Financial Procedure Rules • Contract Procedure Rules • Anti-Fraud and Corruption Policy <p>Audit and Governance Committee has oversight of the governance statement.</p> <p>Internal audit function delivered through SWAP which consider these aspects when delivery its annual audit plan.</p> <p><u>Action</u> Policies reviewed and updated in line with any legislative, technical, and/or administrative changes that need to be made. A programme of work for reviewing and updating any necessary amendments to be in place based on risk and date.</p>	Continuous	Director of Governance / Director of Finance
5	Fraud Strategy	Continue work to review the procedures and documentation used in relation to fraud and compliance work. This is to ensure we have a robust governance framework in place.	<p><u>In Place</u> There are already policies and procedures in place to manage Fraud and Compliance work.</p> <p><u>Action</u> To continually develop and ensure our policies and procedures are in-line with current best practice, legislation and on the use of technology, covering all areas of fraud and error that the local authority is exposed too.</p>	Continuous	SWAP/ Revenue Fraud & Compliance Manager/ Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance.
	FFCL Checklist (33) (Partially Complete)	The counter fraud team has access to the FFCL regional network. There are professionally trained and accredited	<p><u>In Place</u> Fraud staff have access to the latest information via Credit Industry Fraud Avoidance System (CIFAS), Chartered</p>		

6	SWAP Audit Baseline Report Sept 2022 – Theme 5: Culture and Awareness (Partial outstanding item)	<p>staff for counter fraud work. If auditors undertake counter fraud work they too must be trained in this area. The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas. The counter fraud team has access (through partnership/other local authorities/or funds to buy in) to specialist staff for:</p> <ul style="list-style-type: none"> – surveillance – computer forensics – asset recovery – financial investigations. <p>Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud-proof systems.</p> <p>Relevant staff and members are up to date with latest anti-fraud practice and trends in fraud.</p>	<p>Institute of Public Finance and Accountancy (CIPFA), National Anti-Fraud Network (NAFN), Institute of Revenues Rating and Valuation (IRRV), Local Authority Civil Enforcement Forum (LACEF) Knowledge Hub and other bodies. Regular updates to training and Continuous Professional Development (CPD) available. Along with, SWAP and NAFN fraud alerts received by team. Attending various fraud conferences (Tenancy Fraud Forum, Oxford Fraud Conference)</p> <p>CIFAS accredited counter fraud specialist training completed by Fraud Manager.</p> <p>Members have induction training on codes of conduct and seven principles of public life.</p> <p>Council also has access to qualified investigators from SWAP internal audit services.</p> <p>Fraud strategy that reflects best practice</p> <p>SWAP’s counter fraud team regularly share fraud alerts with the Council on rising and successful fraud threats.</p> <p><u>Action</u> Fraud officer to complete the CIPFA Level 4 Counter Fraud Investigator Apprenticeship.</p> <p>CPD for the Fraud, Error and Compliance team ensuring they are informed of latest requirements including where appropriate membership to professional bodies in fraud.</p>	<p>December 2025</p> <p>Continuous</p>	<p>Revenues Fraud and Compliance Manager</p> <p>Revenues Fraud and Compliance Manager</p>
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7	FFCL Checklist (3) (Outstanding)	There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 and this checklist.	<p><u>In Place</u> An assessment against the FFCL checklist has been carried out to inform our delivery plan and presented to A&G.</p> <p><u>Action</u> Present a progress report against compliance of the FFCL checklist at the first A&G committee meeting of each financial year.</p>	Annually	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
8	<p>FFCL Checklist (15) (partially complete)</p> <p>SWAP Audit Baseline Report Sept 2022 – Theme 5: Culture and Awareness (Outstanding Item)</p> <p>Grant Thornton Auditors Annual Report for 21/22 (Outstanding recommendation)</p>	<p>There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.</p> <p>The organisation educates and trains employees regarding the importance of ethics and anti-fraud programs and senior management exhibit and encourage ethical behaviour.</p> <p>The Council should strengthen governance arrangements in line with Grant Thornton 21/22 auditors report (improvement recommendation 3 p31) providing specific training for members of overview, scrutiny and A&G.</p>	<p><u>In Place</u> Induction and 3-year mandatory training on whistleblowing and Bribery Act in place for staff. Induction training for members on principles in public life and code of conduct in place. Members of Overview, Scrutiny and A&G committees received training as part of the induction in the summer of 2023.</p> <p><u>Action</u> Fraud training module adopted as part of the induction for new staff and then rolled out to all existing staff. To be made mandatory and completed every 3 years in line with other fraud training (Bribery & Whistleblowing).</p> <p>In line with Grant Thornton 21/22 auditors report, members training programme to be reviewed and updated to include specific member training for A&G to better understand their roles, including fraud.</p> <p>Bespoke fraud awareness sessions delivered on a rolling basis for services with a higher risk to fraud.</p>	<p>March 2025</p> <p>January 2025</p> <p>March 2026</p>	<p>Director of Governance</p> <p>Director of Governance</p> <p>Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance</p>

9	FFCL Checklist (6) (Partially Completed)	There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance.	<u>In Place</u> A new Fraud strategy was approved in March 2024. The delivery plan has been developed with input from the Director of Finance, Director of Governance and SWAP. As set out in paragraph 2.3 of the Corporate Fraud, Corruption and Compliance Strategy EDDC has a zero-tolerance approach to fraud and corruption.	November 2024 December 2024	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
	SWAP Audit Baseline Report Sept 2022 – Theme 3: Policy Related (Partially outstanding item)	There is a zero-tolerance approach.	<u>Action</u> A&G to approve the delivery plan.		
	FFCL Checklist (27) (Partially completed)	There is a zero-tolerance approach to fraud and corruption that is defined and monitored and which is always reported to committee.	Fraud Strategy and the associated Delivery Plan to be communicated to the wider business. Intranet and website to be updated with latest versions of the strategy.		

Acknowledge

10	FFCL Checklist (18) (partially Complete)	Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.	<u>In Place</u> Annually the councils internal and external audit align their planning to fraud risks. SWAP's Assistant Director ensures that fraud risk areas are included in the annual audit plan through discussion with the SWAP Counter Fraud Team.	June 2025	SWAP/ Revenue Fraud & Compliance
	SWAP Audit Baseline Report Sept 2022– Theme 1: Resource and Communication (Outstanding recommendation)	The organisation has internal audit and external audit planning aligned to fraud risks. Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.	<u>Action</u> The Fraud risk assessment completed in September 2021 to be reviewed, updated, and assessed proportionately		

			against the current risks faced by the Council to ensure adequate resourcing.		Manager/ Director of Finance
11	FFCL Checklist (4) (Partially Complete)	The relevant portfolio holder has been briefed on the fraud risks and mitigation.	<p><u>In Place</u> Portfolio Holder is provided with an update on current Fraud position as part of the Assistant Director monthly update.</p> <p>Portfolio Holder will have access to all future reports that go to A&G.</p> <p><u>Action</u> Portfolio holder to be briefed on any new risks and activities to mitigate against them as part of the Assistant Director monthly update.</p>	Monthly	Fraud Team/ Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
12	FFCL Checklist (23) (partially complete) SWAP Audit Baseline Report Sept 2022 – Theme 6: Reporting. Investigating and Monitoring (outstanding recommendation)	All allegations of fraud and corruption are risk assessed.	<p><u>In Place</u> Allegations for Fraud and corruption are being risk assessed.</p> <p><u>Action</u> To review the procedures and risk assessment for allegations of Fraud and Corruption and agreed by the S151 and Monitoring Officer.</p>	November 2024	Director of Finance/ Director of Governance / Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
	FFCL Checklist (12) (Partially complete)	The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering:	<p><u>In Place</u> Register of interests, gifts, and hospitality in place. Paper based system held within legal.</p> <p>Employee and member code of conducts in place.</p>		

13	<p>FFCL Checklist (14) (Partially complete)</p> <p>SWAP Audit Baseline Report Sept 2022 – Theme 3: Policy Related (Outstanding recommendation)</p>	<p>– codes of conduct including behaviour for counter fraud, anti-bribery, and corruption – register of interests – register of gifts and hospitality.</p> <p>Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality, and business. This is checked by auditors and reported to committee.</p> <p>The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering: Codes of conduct including behaviour for counter fraud, anti-bribery, and corruption; Register of interests; Register of gifts and hospitality; and Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked independently.</p>	<p>Code of conduct included in new starter link for all employees.</p> <p><u>Action</u> Code of conduct training for all employees to be made mandatory when joining and then every 3 years thereafter in line with whistleblowing and anti-bribery training. All Members to receive code of conduct training as part of their induction plan.</p> <p>The gifts and hospitality protocol which has been drafted to be signed off and published.</p> <p>Online form to be created for members and staff to register interests, gifts, and hospitality with regular 2 monthly reminders to be sent to staff and members.</p> <p>The mechanisms for capturing declarations, are subject to regular independent review to give assurance that they are considered in line with risk appetite and the service area control framework.</p>	<p>March 2025</p> <p>January 2025</p> <p>March 2025</p> <p>TBA – as part of annual SWAP Audit Planning</p>	<p>Director of Governance</p> <p>Director of Governance</p> <p>Director of Governance</p> <p>SWAP</p>
	<p>FFCL Checklist (2) (Partially complete)</p>	<p>The local authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.</p>	<p><u>In Place</u> SWAP fraud risk assessment completed September 2021 covering the following areas:</p> <ul style="list-style-type: none"> A. HR & Payroll <i>Recruitment and selection, Pension Fund, Payroll, and Expenses</i> B. Tax, Rates & Benefits <i>Council Tax, Business Rates, and Housing Benefit</i> C. Finance, Procurement, Contracts 		

14	<p>FFCL Checklist (1) (Partially Complete)</p> <p>SWAP Audit Baseline Report Sept 2022 – Theme 2: Risk Management (Outstanding recommendation)</p> <p>SWAP Fraud Risk Assessment – September 2021 (Outstanding action)</p>	<p>The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.</p>	<p><i>Income (use of cash), Income (Non-cash), creditors, Contracts/Procurement, Insurance, Mandate, Asset/Stock, Treasury</i></p> <p>D. Allowances, funding, Housing <i>Grant, Housing and tenancy</i></p> <p>E. Cyber <i>Technology enabled services.</i></p> <p>F. Other <i>Planning, Licensing, Elections, Covid Grants</i></p> <p>SWAP's Assistant Director ensures that fraud risk areas are included in the annual audit plan through discussion with the SWAP Counter Fraud Team.</p> <p><u>Action</u> Following the fraud risk assessment being updated (requirement 10) we will then work with SWAP and the relevant service managers to establish the follow on actions, and these are updated within the delivery plan.</p> <p>An annual workplan is presented to A&G with proactive risk based work and reactive activity built in.</p>	<p>June 2025</p> <p>July 2025</p>	<p>Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance /Director of Finance/ SWAP</p> <p>Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance /Director of Finance/ SWAP</p>
	<p>FFCL Checklist (8) (Partially Complete)</p>	<p>The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.</p>	<p><u>In Place</u> There is mention of fraud in the risk management policy and the operational risk register but not in the corporate risk register.</p>		

15	SWAP Audit Baseline Report Sept 2022 – Theme 2: Risk Management (Outstanding action)	The cabinet should in line with Grant Thornton 22/23 auditors report (improvement recommendation 2 p52) receive updates on strategic risks, including mitigation and direction of travel and each portfolio holder should receive reports on the operational risks arising in the services and areas of operation for which they are responsible, at least four times a year.	<u>Action</u> The SWAP fraud risk assessment to be incorporated into the risk management process by Directors, Assistant Directors, and corporate leads and consideration on whether fraud should be included on the corporate risk register.	June 2025	SWAP/ Director of Finance.
	Grant Thornton Auditors Annual Report for 22/23 (Outstanding recommendation)		Cabinet needs to receive risk reports. To be implemented in 2024/25.	March 2025	Director of Finance
16	FFCL Checklist (29) (Partially Completed)	The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	<u>In Place</u> The team currently share data and work jointly with the DWP, HMRC, DWP and NFI. We also share data in-house for regulatory and enforcement requirements. DWP can recommend for sanctions be applied in relation to Fraud and Error cases as an alternative to prosecution.	September 2025	Revenues Fraud and Compliance Manager
			<u>Action</u> To work more proactively with other enforcement agents instead of reactively. To set up regular meetings with partner agencies to discuss initiatives and closer joint working.		
17	FFCL checklist (25) (Partially Complete)	The fraud response plan is linked to the audit plan and is communicated to senior management and members.	<u>In Place</u> Fraud strategy in place and approved by A&G committee in March 2024 Director of Finance, Director Governance and SWAP consulted in drafting the plan.		

			<u>Action</u> Delivery Plan and Annual Plan to be communicated to ELT and A&G. Both to be shared with SWAP and Grant Thornton once signed off so they can be considered with any audit planning.	Annually	Swap/ Grant Thornton/ Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance /Director of Finance
18	SWAP Audit Baseline Report Sept 2022 – Theme 6: Reporting, investigating and monitoring (Outstanding Item) Grant Thornton Auditors Annual Report for 22/23 (Outstanding recommendation)	The organisation provides an anonymous way to report suspected violations of the ethics and anti-fraud programs. Policy due to be reviewed and approved by January 2025 (as per line 1) in line with Grant Thornton 22/23 auditors report (improvement recommendation 4 p54) to provide greater detail on the process and the safeguards for whistleblowers and publish the policy for all officers and members as well as providing a downloadable PDF of the policy on its website.	<u>In Place</u> Anti-fraud, theft and corruption policy and whistleblowing policy includes section and procedure on how a staff member can report a suspected fraud. Anonymous Fraud Hotline and Fraud email published on the council website. <u>Action</u> Whistleblowing policy to be reviewed to take account of Grant Thornton auditors report 2022/23 recommendation and approved by A&G. Anti-fraud, theft, and corruption policy to be reviewed in line with the above policy and along with any other legislative or administrative changes and approved by A&G Report on how many concerns raised by whistleblowers have been made and the outcomes submitted to A&G on an annual basis.	January 2025 September 2025 Annually	Director of Governance Director of Governance Director of Governance
Prevent					

19	FFCL Checklist (20) (partially complete)	Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	<u>In Place</u> Cases and work are recorded for monitoring regarding volumes, financial outcomes and where available on demographics.	November 2024 November 2024 June 2025	Revenues Fraud and Compliance manager /Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
	FFCL Checklist (31) (partially complete)	Prevention measures and projects are undertaken using data analytics where possible.	<u>Action</u> To report the findings of the recorded information: <ul style="list-style-type: none"> the Fraud Forum quarterly, ELT 6 monthly A&G annually 		
20	FFCL Checklist (11) (partially complete) SWAP Audit Baseline Report Sept 2022 – Theme 1: Resource & Communications	The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.	<u>In Place</u> As above (Govern, item 4), there are several policies, strategies and codes in place for preventing and detecting fraud. <u>Action</u> To demonstrate that we are delivering against the delivery plan and following up on any audit recommendations that expose risk to fraud and error.	Annually	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
21	FFCL Checklist (9) (Partially complete) SWAP Audit Baseline Report Sept 2022 – Theme 3: Policy Related (outstanding item)	Counter fraud staff are consulted to fraud proof new policies, strategies, and initiatives across departments, and this is reported upon to committee.	<u>In Place</u> SWAP has been involved in the review of key documents during the previous few years. <u>Action</u> Present briefing to SLT on the delivery plan and the Fraud risks that might be applicable to their area when they are developing new policies, strategies, and initiatives.	March 2025	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance

					/Director of Finance
22	<p>Fraud Strategy –</p> <p>Housing Right to Buy (RTB)</p> <p>Offers of Accommodation</p>	Continue to provide a verification service of all RTB applications to identify fraud	<p><u>In Place</u></p> <p>Reviewing all new cases received from RTB & referrals in relation to offers of accommodation.</p> <p><u>Action</u></p> <p>To carry out regular reviews to ensure our verification process aligns with best practice.</p>	January 2025	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
23	<p>FFCL Checklist (19) (To complete)</p> <p>SWAP Audit Baseline Report Sept 2022 – Theme 1: Resource and Communication (Outstanding Item)</p> <p>FFCL Checklist (28) (Partially Complete)</p>	<p>There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.</p> <p>There is a programme of proactive counter fraud work which covers risks identified in assessment.</p>	<p><u>In Place</u></p> <p>Fraud is considered in finance service plan.</p> <p>An annual audit plan is in place that includes provision around fraud.</p> <p>Compliance initiatives within Revenues and Benefits</p> <p>Delivery plan has been developed for approval by A&G.</p> <p><u>Action</u></p> <p>The delivery plan will be updated each year to cover any specific tasks and projects aligned to the Fraud risk assessment and this will be done in conjunction with SWAP.</p>	Annually	Fraud Team/ Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
Pursue					
	FFCL Checklist (17) (Partially complete)	Contractors and third parties sign up to the whistleblowing policy and there	<u>In Place</u>		

24	SWAP Audit Baseline Report Sept 2022 – Theme 3: Policy Related (Outstanding recommendation)	is evidence of this. There should be no discrimination against whistleblowers.	<p>It is Included within the whistleblowing policy that new contracts should include the condition for contractors to sign up to the whistleblowing policy.</p> <p><u>Action</u> Written into all new standard contracts from January 2025 that all external contractors working on East Devon District Council (EDDC) behalf agree to our Whistleblowing policy. This will also be available on the web pages.</p> <p>Agency and consultancy staff must complete the whistleblowing training as part of their mandatory induction process from 2025.</p>	<p>January 2025</p> <p>January 2025</p>	<p>Director of finance</p> <p>Director of Governance</p>
25	Fraud Strategy - Allegation investigation	Manage allegations and referrals into the Fraud team in line with policies and procedures.	<p><u>In Place</u> Pre-investigation plan in place that includes the Initial Allegation Assessment form for sending allegations to the Fraud Forum including recommendation for next action.</p> <p><u>Action</u> Continue to review cases in line with the updated procedure and referred to Fraud Forum.</p>	Continuous	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance /Director of Governance /Director of Finance
26	Fraud Strategy/ Regulatory Enforcement & Prosecution Policy	To mitigate against the risks of fraud and error by taking proportionate action as set out in our policy.	<p><u>In place</u> Issuing sanctions such as penalties as an alternative to prosecution. Penalties were issued in relation to the Single Person Discount review in line with policy and procedures.</p>		

			<u>Action</u> To ensure that we are using sanctions across other fraud risk areas in line with our policy and strategy to discourage fraud and error.	June 2026	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance
Protect					
27	Fraud Strategy – Protecting against the public sector fraud (para 4.3 & 4.4)	Continue with schedule of work to ensure compliance with Business Rates, Council Tax and Benefits along with any government initiatives to protect the public purse and council income. Protect against the loss of income through other areas the council is exposed to fraud as highlighted in the strategy (tenancy, procurement, grants, etc)	<u>In Place</u> Periodic reviews are regularly carried out and the outcomes of these are being captured and reported on. <u>Action</u> Continue with programme of reviews into reliefs, discounts, and reductions taking advantage of best practice and new technologies. Develop a programme for undertaking reviews in other areas of risk to take account of the updated Fraud Risk assessments.	Continuous August 2025 (subject to completion of updated fraud risk assessments)	Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance Assistant Director Revenues, Benefits, Customer Service, Fraud & Compliance /Director of Governance /Director of Finance
28	Fraud Strategy - NFI Bi-annual Exercise	To supply Datasets for the NFI national Exercise 2024/25 under mandatory powers pursuant to the NFI's powers under part 6 of the Local Audit and Accountability Act 2014 schedule 9 paragraph 2	<u>In Place</u> NFI national exercise for 22/23 completed. 24/25 datasets uploaded to the NFI portal. <u>Action</u>	June 2025	Assistant Director Revenues, Benefits,

			Process matches from the 24/25 statutory data matches from the Cabinet Office, which will be actively investigated where appropriate and report on outcomes.		Customer Service, Fraud & Compliance
29	Audit Plan	Procurement Process Audit	<u>In place</u> Payment card audit being conducted. <u>Action</u> Conduct an audit and detailed review and assessment of the Council's exposure to procurement fraud risks around payment cards, and implementation of mitigation controls in line with the Council's risk appetite.	December 2024	SWAP