



East Herts Council

Audit & Governance Committee Report

Anti-Fraud Report 2024/25

Purpose

1. This report provides details of the work undertaken by the Council and the Shared Anti-Fraud Service (SAFS) to protect the Council against the risk of fraud and delivery of the Council's Anti-Fraud Plan for 2024/2025.

Recommendations

2. **Members are asked to:**
 - a) **Note the activity undertaken by the Shared Anti-Fraud Service to deliver the 2024/2025 Anti-Fraud Plan for the Council.**
 - b) **Note all Anti-fraud activity undertaken by Officers and SAFS to protect the Council against fraud in 2024/25.**

Background

3. National reports and alerts continue to be used by SAFS to ensure that the Council is kept up to date of all new and emerging fraud threats. This helps to mitigate or manage the Council's fraud risks through a programme of work including the Anti-Fraud Plan. Details of these reports, along with other recommended reading for Members, can be found below and at **Section 50** of this report.

4. Some of the most significant recent reports include:

Fighting Fraud and Corruption Locally a Strategy for the 2020's. The strategy focuses on the governance of anti-fraud and corruption arrangements in local authorities in England and Wales. The Strategy identifies areas of best practice and includes a 'Checklist' to compare against actions taken by the Council to deter/prevent/investigate fraud.

The impact of Fraud and Error on Public Funds 2023-24 (National Audit Office). "Fraud and error cost the taxpayer billions of pounds each year – but most of the potential loss goes undetected. Based on the Public Sector Fraud Authority's (PSFA) methodology, we estimate that fraud and error cost the taxpayer £55 billion to £81 billion in 2023-24. Only a fraction of this is detected and known about."

The ***Annual Fraud Indicator 2023***, published in 2024 by Crowe, Peters and Peters and Portsmouth University states that fraud in local government exceeded £8.8bn in 2021/22 and that excluded front line service areas such as housing benefit, council tax, care services and education.

CIFAS Annual Fraud-Scape Report 2024 . "The impact of fraud on individuals, businesses, and the public sector has hit unprecedented levels. This is paired with a growing concern over AI generated fraud, which enables complex phishing scams and synthetic identities."

5. The Public Sector Fraud Authority (Cabinet Office) estimated, in its 2023 **Cross Government Fraud Landscape Report**, that fraud and error cost the public purse at least £33bn each year. The last time that any effective national fraud measurement took place in local government was in 2017 and at the time fraud loss alone was estimated at £2.4bn annually.
6. The Public Sector Fraud Authority (Cabinet Office), Ministry of Housing Communities and Local Government (MHCLG), National Audit Office, and the Chartered Institute of Public Finance and Accountancy (CIPFA) all continue to issue advice and best practice to support local councils in the fight to combat fraud and prevent loss to the public purse.
7. It is essential that the Council has in place a framework to recognise its fraud risks and invests sufficient resources to prevent and deter fraud, including effective strategies and policies, and a response to deal with the investigation of suspected fraud required.

East Herts Council is a founding partner of the Shared Anti-Fraud Service (SAFS). Members of this Committee and Senior Management Team have received reports about how the service works closely with the Shared Internal Audit Service (SIAS) and other services at all levels across the Council.

Report - Delivery of the 2024/2025 Anti-Fraud Plan

2024/2025 Plan

9. In 2024, this committee approved the Anti-Fraud Plan for the 2024/2025. A copy of the Plan can be found at [\(Public Pack\)Agenda Document for Audit and Governance Committee, 30/01/2024 19:00](#)
10. The Anti-Fraud Plan had regard for the recommendations of the Fighting Fraud and Corruption Locally Strategy (FFCL), adopting the five 'pillars' of Protect, Govern, Acknowledge, Prevent and Pursue. [Fighting Fraud Corruption Locally Strategy 2020 | Cifas](#)
11. The Plan was designed to meet the Council's requirements based on known/historic fraud risks and the process for responding to these, as well as new and emerging risks as they occur. Resources and staffing were based on the Council's contribution to SAFS with an agreed work-plan including proactive and reactive projects.
12. The Plan included Key Performance Indicators (KPIs) for SAFS which were agreed with senior officers. KPI performance can be found in **Table 1** below.

Staffing & SAFS Performance

13. The SAFS Core Team (in April 2024) was composed of 23 counter fraud staff and is based at the County Council's offices in Stevenage, although SAFS officers also work from the Council's offices and other locations across Hertfordshire.

14. Each SAFS Partner receives dedicated counter-fraud support and for 2024/25 this was achieved by allocating a set number of operational days that could be drawn on to deliver all parts of the Anti-Fraud Plan. This included fraud-risk assessment, fraud awareness training, proactive work such as the use of data-analytics or reactive work as part of the Council's fraud response plan.
15. SAFS was contracted to provide 267 operational days to deliver the Council's Anti-Fraud Plan in 2024/25, as well as the agreed programme of work support is provided by the SAFS management team as and when required. The SAFS were able to deliver 275 days due to the need to deal with several slightly more complex matters in-year, there was no additional charge for these days as they were taken from contingency.
16. All SAFS officers are all fully trained and accredited and members of the Government Counter Fraud Profession or working towards this. The Profession is made up of various streams including awareness training, fraud risk assessment, investigations, intelligence, data-analytics, and investigation management.

Table 1. SAFS Performance 2024/2025

| KPI | Measure | Objectives | Performance |
|-----|---|---|---|
| 1 | Return on investment from SAFS Partnership. | Demonstrate that the Council is receiving a financial return on investment from membership of SAFS and that this equates to its financial contribution. A. Meetings to take place with the Councils Head of Strategic Finance and Property B. Head of Strategic Finance and Property will sit on the SAFS Board that meets quarterly. C. Regular meetings to take place with Service Leads to agree and update local work plans. | A. Meetings took place with the Head of Strategic Finance and Property B. Head of Strategic Finance and Property is a SAFS Board Member, received its reports and was invited to attend its quarterly meetings. C. SAFS met with other service leads across the Council as and when required. |
| 2 | Provide an investigation service. | A. Target to deliver 90%-110% of the funded 267 Days of counter fraud activity including proactive and reactive investigation work, data-analytics, training and fraud risk management (Supported by SAFS Intel/Management). B. 3 Reports to Audit and Governance Committee. C. SAFS attendance at corporate governance, 'service champion' meetings, local management team meetings. | A. SAFS provided 275 days (103%) of those planned for the year. B. SAFS provided reports to the Councils A&G Committee in the summer, autumn of 2024 and Spring 2025. C. SAFS has works with service champions in R&B, Finance and Housing. |
| 3 | Action on reported fraud. | A. All urgent/ high risk cases will be responded to within 24 hours . B. All other cases 2 Days , on Average. | All referrals (including urgent/high risk) were actioned within 24hours on average. |
| 4 | Added value of SAFS membership. | A. Membership of NAFN & PNLD B. Access to CIFAS/NCSC/AF/FFCL alerts, trends, best practice C. NAFN Access/Training for relevant Council Staff | A. SAFS provided membership to PNLD and NAFN. B. SAFS (HCC) is a member of CIFAS. C. NAFN service awareness is part of the training plan for 2024/25. |

| | | | |
|---|--|---|--|
| | | D. 5 Training sessions for staff/Members in year. (To be agreed with Service leads and HR) | D. 7 Sessions delivered with additional sessions for NFI/NAFN. |
| 5 | Allegations of fraud received. & Success rates for cases investigated. | A. All reported fraud (referrals) will be logged and reported to officers by type & source. B. All cases investigated will be recorded and the financial value, including loss/recovery/ savings of each will be reported to officers. C. SAFS will work with social providers across the Borough to deal with misuse of housing stock. | A. Fraud reporting options available for staff and residents on the Council's webpage and intranet- This is linked to SAFS reporting tools. B. All cases with reports/values/outcomes recorded on SAFS CMS. C. SAFS contracts in place with housing providers. |
| 6 | Making better use of data to prevent/identify fraud. | A. Support the output from NFI 2024/25 Council services. B. Membership and VFM from the Herts FraudHub in 2024/25. | A. The NFI data-upload was delivered on time with the output reviewed by officers and SAFS in Q4. B. The Council made use of the Fhub and the Herts Ctax Framework. |

Fraud Awareness and Prevention

8. A key objective for the Council is to continue building on its existing anti-fraud culture. The Council achieves this by:
 - a) Ensuring senior managers and elected members consider the risk of fraud when developing policies or processes,
 - b) Deterring potential fraud through external communication highlighting the actions that it has taken where fraud is detected,
 - a) Helping to prevent fraud occurring by having effective controls in place, and
 - b) Encouraging all officers to report suspected fraud.
9. The Councils published policies on fraud prevention can be found here [Fraud and Whistleblowing Policies | East Herts District Council](#)
10. The council's website has links for the public to report fraud by email, telephone or by using the SAFS online reporting tool. [Benefit Fraud | East Herts District Council](#)
17. Council staff can use the same methods to report fraud, or they can report fraud directly to SAFS officers working at the Council. <https://reportafraud.co.uk/safs>
18. SAFS delivered seven anti-fraud training sessions both face-to-face and via virtual means during 2024/2025 including general fraud awareness, ID fraud, the use of the services provided by National Anti-Fraud Service, and a session by the Competition and Markets Authority on bid-rigging. SAFS provided a number of updates and guidance on services provided by the Cabinet Office as part of the National Fraud Initiative (NFI) and in May 2024 provided training for members of the Audit & Governance Committee.
19. SAFS receives regular updates on new fraud threats from a various sources including National Anti-Fraud Network (NAFN), National Cyber Security Centre (NCSC), City of London Police (national lead on fraud and cyber-crime for policing), London Fraud Forum (LFF), Credit Industry Fraud Avoidance Service (CIFAS), CIPFA, Hertfordshire Police and the Home Office.

Executive Reports

- 20.** Executive Reports (ER) analyse specific fraud incidents, providing an insight into how the fraud materialised and making recommendations to strengthen processes and controls to prevent further fraud. These reports evaluate current controls and mitigation measures, pinpointing potential vulnerabilities and limitations that could lead to fraud. SAFS accompanies each ER with a management action plan detailing recommendations and/or best practice to be adopted.
- 21.** SAFS did not issue any ERs for East Herts Council in 2024/25 but did share a generic ER for all SAFS Partners around the risk of fraud associated with 'Public Facing Bank Accounts'. SAFS made a number of best practice recommendations in this ER for review by senior management.

Fraud Risk Assessments

- 22.** Fraud Risk Assessment (FRA) constitutes a systematic evaluation of potential fraud risks within a council, designated service area, or particular scheme or process. As part of its wider Service Plan for 2024/25 SAFS developed an FRA programme for 2024/2025. This programme encompassed FRA's focused on internal fraud risks, fraud risks within the procurement process, and recruitment/use of agency workers.

Fraud Alerts

- 23.** In 2023 SAFS introduced fraud alerts to the services provided to partners. These bimonthly fraud updates equip partners with national and local intelligence to strengthen controls considering emerging and current fraud trends and threats. SAFS published five alerts in 2024/25 covering areas such as Outlook account compromise, one time password (OTP) fraud, impersonation fraud and Council Tax refund fraud.
- 24.** Complimenting the bimonthly alerts are SAFS 'real time' fraud risk reports. These reports are circulated as soon as a significant risk is identified. In 2024/25 SAFS circulated 38 real time threat alerts which included internal fraud, email spoofing, CEO fraud, mandate fraud, housing application fraud and more.

Case Study 1: Typical Fraud Alert for dissemination across Partners



SAFS Fraud Alert – 22 July 2024

Corporate Impersonation Fraud

This report provides SAFS partners with specific and current fraud threats that local authorities have experienced. The purpose of the report is to provide you with the intelligence to allow you to protect, prevent and mitigate against fraud of this type.

NOT FOR WIDER CIRCULATION WITHOUT CONSENT FROM SAFS

Corporate Impersonation Fraud

The impersonation of large construction companies requesting to change bank account details continues, presenting a risk to the SAFS partner authorities.

Fundamental Points

1. Known and Trusted Suppliers are impersonated
2. Legitimate emails are spoofed
3. Multiple emails sent to the target organisation
4. Fraudsters advise of a change of bank details in the emails
5. Copies of seemingly legitimate invoices are sent detailing fraudulent bank account details with the request for large sums of money

Recent Incident

The fraudsters appear to have spoofed the email account of an existing employee of **Wates Construction Ltd**. The fraudsters advised of a change to the bank account details of Wates to: Metro Bank PLC. [REDACTED] Account Number [REDACTED]

Wates confirmed the request to change bank details was fraudulent and that there have other reported incidents of Wates being impersonated in recent weeks.

SAFS Recommendations to Prevent, Detect, and Deter Fraud

STOP! Regardless of the sender's seniority or the apparent legitimacy of the email, never take action upon receiving an email that notifies a change in bank details.

Think! Remain vigilant. You could be targeted in a mandate fraud.

Call! Always verify any changes to financial details directly with the company using established contact details, not the ones provided in the suspicious email or invoice.

Invoice Verification: Ensure all invoices have a valid purchase order reference that aligns with the supplier who issued it, and confirm the receipt of the services or goods.

Staff Awareness: Regularly educate and update your staff about such fraud threats and the importance of being vigilant.

Report: Ensure all potential fraud is reported [SAFS](#) and adhere local policies and procedures when receiving and reporting emails of a suspicious nature.

Report Fraud

If you have a concern about fraud or wish to discuss these threats in more detail please contact us.



SAFS Hotline: 0300 123 4033

fraud.team@herfordshire.gov.uk

www.herfordshire.gov.uk/fraud



25. SAFS maintains a close working relationship with the Shared Internal Audit Service (SIAS) with both services exchanging knowledge and best practice. The relationship with the Council’s Legal Team has been maintained including work on criminal litigation and policy reviews.

Reactive and Proactive Fraud Investigation

26. During 2024/2025 SAFS received 99 allegations (referrals) of fraud affecting council services, a reduction from the 111 in 2023/2024, but still on trend generally since the Covid Pandemic. Reporting by the public in 2024/25 (74) was up from the previous year (66), but Council staff reporting suspected fraud saw a significant decline from 41 in 2023/24 to just 20 in 2024/25.
27. Although all allegations are assigned to specific service areas (see Table 2 below) there can be great variance in the types of fraud or ‘MO’ used to commit fraud. Under Council Tax for example this year we have found false applications for single person discounts or the under-declaration of income/capital to claim entitlement to the council tax reduction scheme (CTRS), these are fairly routine. But, across our District and Borough Councils we have also seen attempted money laundering through council tax overpayments, theft of payment records to commit other crime, stolen credit card details to pay council tax and even the use of false council tax liability to obtain school placements.

Table 2. Types of fraud being reported (*in year*):

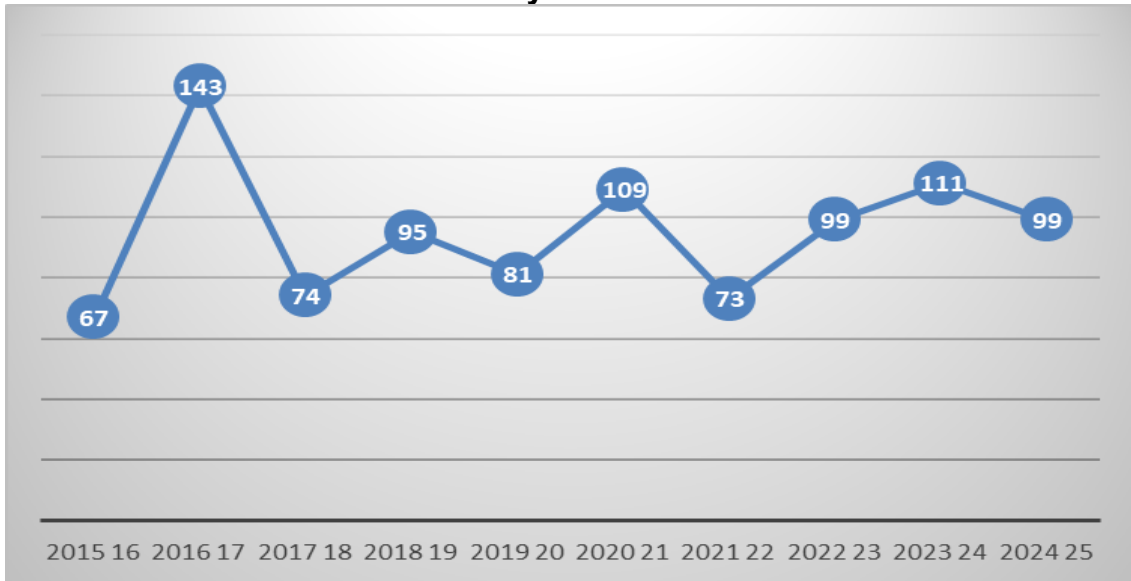
| Blue Badge | Housing Benefit/CTax | Housing | Business Rates | Other * | Total |
|------------|----------------------|---------|----------------|---------|-------|
| 7 | 72 | 13 | 2 | 5 | 99 |

**Other includes Mandate & Payment/ Grants/ Payroll/ Forgery etc.*

Table 3. Who is reporting fraud:

| Fraud Reported by Staff | Reports from Public | Data-Matching/ Proactive | Other Agencies | Total |
|-------------------------|---------------------|--------------------------|----------------|-------|
| 20 | 74 | 3 | 2 | 99 |

Table 4. Historic Fraud Referrals by Year



28. As table 4 shows, the volume of fraud referrals, or allegations of fraud, has fluctuated the last decade, but normally remains around 100 each year, and this is comparable to other SAFS Partners of a similar size/geography/demographic.
29. It should be emphasised that not every referral/allegation will need to be investigated as some allegations can be false, misleading, or simply incorrect. Every referral is risk assessed and sifted by the SAFS Intelligence Team. In total, 47 allegations received in 2024/25 were not selected for further investigation.

Table 5. Closed Referrals in year.

| Failed Sift | No Action Required | Referred to 3 rd Party | SAFS Advice | Warning Letter | Total |
|-------------|--------------------|-----------------------------------|-------------|----------------|-------|
| 13 | 20 | 7 | 5 | 2 | 47 |

- ‘Failed Sift’ is used where the allegation cannot be attributed to any service provided by the Council.
 - ‘No Action Required’ are referrals where the subject can be identified but no error/fraud is apparent, or the Council is already aware of the facts reported in the allegation.
 - Referrals that are passed to third parties occurs where another agency, such as DWP or HMRC, is best placed to investigate the matter.
 - ‘SAFS Advice’ occurs when guidance/advice/support has been provided to Council officers, but a full investigation is not required to resolve the allegation.
 - ‘Warning Letters’ are issued where a fraud may have occurred but is minor and/or not current as a reminder about rules/responsibilities.
30. In addition to the referrals that did not require a full investigation, 42 ‘low risk/value’ cases including some carried forward from 2023/24 were resolved through compliance activity, intervention, or review, this ‘light touch’ approach identified around **£93k** in council tax/housing benefit fraud.

Case Study 2: Council Tax Intervention

In June 2024 an anonymous allegation was received stating that a person living in Sawbridgeworth had failed to report that their partner was living with them whilst claiming benefits as a single person.

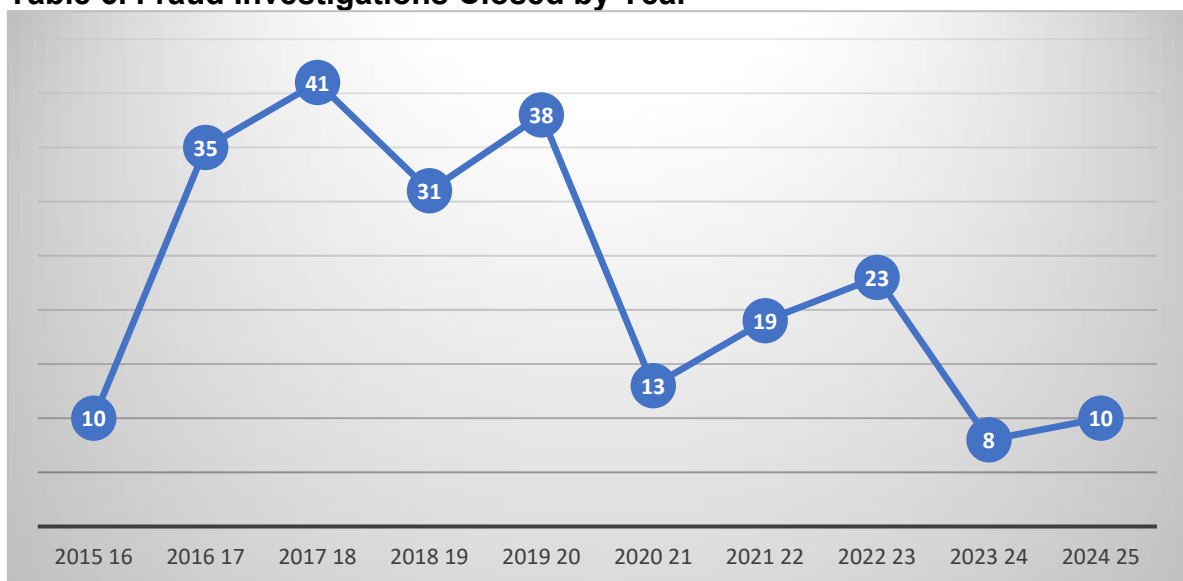
Checks showed that the resident was in receipt of SPD, CTR, and DWP benefits, but there were no links to show anybody at the address. The resident had been claiming benefits as a single person since 2016.

Checks undertaken by SAFS identified another adult living at the address and the information was provided to the resident with a request that they provide an explanation. After several attempts to contact the resident, they declined to provide any further information.

As a result, the Councils Revenue and Benefits team re-assessed the council tax liability and housing benefits claims between 2016 and 2024 resulting in overpayments of £22k.

31. We continue to work with the Council's communication team to issue publicity encouraging residents and businesses to report fraud and help protect public funds. The Council took part in the International Fraud Awareness Week in November 2024 along with other Councils across the region.
32. At this time many cases raised for investigation last year are still live. However, of the 10 cases investigated and closed in the year, 7 identified fraud - with recoverable losses of **£342k**, and fraud savings, through prevention, of **£62k** reported.
33. At year end of March 2025, 26 cases remained under investigation with an estimated fraud loss combined of £273k. SAFS monitor these figures to identify trends, such as changing working practices, new service delivery, the cost-of-living crisis and other factors.

Table 6. Fraud Investigations Closed by Year



34. Although referrals have remained fairly stable and matters requiring investigation have declined over the last 4-5 years, it is important that the Council does not become complacent. Although the data appears to evidence that actions to deter/prevent fraud are being effective we know that fraudsters are reactive, unfettered by rules and extremely agile. They will find and exploit gaps in systems/processes or new schemes and target Council finances/assets/services.
35. As well as the financial values identified, SAFS works with the Council's housing needs and nominations team where allegations of fraud impact on the Council's housing register or homelessness applications. These cases may not deliver an obvious financial value but do assist in identifying fraudulent applications for housing which may create additional pressure on this critical service area.

Case Study 3: Housing Application Fraud

SAFS and Council officers reviewed data provided by the National Fraud Initiative 2024/25 that indicated that 113 records on the Councils Housing Register may be incorrect or fraudulent.

The priority was to review these matches and identify any applications from individuals or families that might be false, or indeed where the data was simply incorrect.

As a result of this one-off exercise a number of applications were found to be incorrect or potentially false without the need for full investigations. All of these applications were removed from the Housing Register.

This type of exercise is essential to ensure that data held by the Council is accurate and up to date to prevent any fraud occurring and the potential that such a fraud could result in genuine applications missing out as a result.

36. In April 2023 the Fraud Advisory Panel (FAP) published its report 'Lost Homes-Lost Hope'. This report calculated the losses of an average housing fraud, per case, to the public purse to be in the region of £42k, of which £36k is attributable to the cost for local authorities through the provision of temporary accommodation. <https://www.fraudadvisorypanel.org/wp-content/uploads/2023/10/Lost-Hope-Lost-Homes-Methodology.pdf>
37. East Herts Council does not hold housing stock and relies on registered (social) housing providers within the Council's boundaries to supply properties for residents entitled to social housing. These providers have neither the legislative powers nor the resources to investigate housing fraud or illegal sub-letting.
38. SAFS works with a number of registered housing providers, with stock within the Council's boundaries, including Peabody and Clarion, and continues to reveal fraud such as the illegal sub-letting, fraudulent right-to-buy applications, and other misuse of the social housing stock within the Council's boundaries.

Case Study 4: Working with Social Housing Providers.

Working with Peabody in 2024/25 seven investigations into the unlawful sub-letting of social properties were conducted which resulted in six properties being returned to stock with one of these properties being in East Herts.

A number of tenancies were still subject to investigation and recovery at the year end.

Working with SAFS enables social housing providers to conduct more effective investigations and recover properties that are being misused swiftly. These properties are then released for nomination to local residents from the Councils Housing Register.

The financial value to the Council has been calculated as being in the region of £42k from reduced temporary accommodation costs for East Herts Council

39. SAFS continued to provide support to the Councils Business Rate Team in 2024/25 where fraudulent Covid Grants were suspected. One case was identified where the Council had paid grants totalling **£20k** following what were clearly fraudulent claims and this matter has been recorded and reported to the Business and Trade Department. This work also uncovered other business rate related fraud.

Case Study 5: Business Rates Fraud

Information came to light as part of a review into a suspected Covid Grant fraud that had identified a business in Mill Road that had been claiming Small Business Rate Reduction (SBRR).

*Enquiries by SAFS revealed evidence that the business had made false claims for Grants as well as a reduction in its business rates liability. The business was found to have avoided paying the correct business rates for a number of years totalling **£58k** and has been invoiced for this sum- which is now being repaid by instalments.*

Data Matching and Analytics

40. The Council is required to submit data in October every two years as part of the Cabinet Office mandated [National Fraud Initiative - GOV.UK \(www.gov.uk\)](https://www.gov.uk). This exercise occurs every second year and for the Council datasets such as payroll, pensions, creditor/payments, housing benefit and council tax are required. The data collected from councils, NHS and other public sector bodies and is analysed to identify discrepancies/fraud. The exercise also uses data from sources such as Operation Amberhill, HMRC, DWP and General Register Office.
41. The output, or 'matches,' from NFI is released to councils between February and March following the October data upload. These matches are shared in various formats to be actioned. For Council and SAFS officers administer access to and reporting for those service areas that are required to provide a response to these reports/matches.
42. The Council received 839 matches to review in a number of reports from the 2024/2025 exercise in Q4. Many of these matches require administrative review only and will not identify fraud, error, or savings, but it is essential that all are actioned and reported to avoid any fraud being missed and ensure that the Council's data is edited/updated.
43. Working with SAFS, Council officers have reviewed a small number of the high priority matches and work is ongoing with the lower priority matches – in total 468 reviews were conducted identifying **£9k** in loss/savings. Further work has taken place to clear the remainder of the high priority matches in Q1 2025/26.

44. Working with the Cabinet Office for NFI, SAFS has developed a 'Hertfordshire FraudHub' for all SAFS Partners following the same process as the two-yearly exercise, but with data collected and matched more frequently throughout the year. In 2024/2025 SAFS identified 839 matches resulting in **£10k** savings. We worked closely with officers in Q1 and Q2 of 2024/25 to resolve a number of matches, but the focus on resources in Q3/Q4 switched to the main NFI exercise.
45. SAFS manages the Hertfordshire Council Tax Framework for all district councils across the County. This framework is funded by the County Council and provides a fully managed service to review discounts claimed by residents against their Council Tax liability. During 2024/25 East Herts Council accessed the Framework to review those accounts with a single person discount (761 being removed and **£349k** liability identified) or reported as being empty for a long term (with 95 council tax exemptions/premiums being amended and potential New Homes Bonus awarded).

Transparency Code – Fraud Data

46. The Department for Communities and Local Government (DCLG) published a revised Transparency Code in February 2015, which specifies what open data local authorities must publish.
47. The Code also recommends that local authorities follow guidance provided in the following reports/documents:

The National Fraud Strategy: *Fighting Fraud Together*

(<https://www.gov.uk/government/publications/nfa-fighting-fraud-together>)

CIPFA Red Book 2 – *Managing the Risk of Fraud – Actions to Counter Fraud and Corruption*

(http://www.cipfa.org//media/files/topics/fraud/cipfa_corporate_antifraud_briefing.pdf)

48. The Code requires that Local Authorities publish the following data in relation to Fraud. The response for East Herts Council for 2024/25 is in **bold**:
- Number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers.

Nil. (East Herts Council makes use of the National Anti-Fraud Network (NAFN) to conduct such enquiries on their behalf).

- Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud.

1.5 FTE

- Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists.

1.5 FTE

- Total amount spent by the authority on the investigation and prosecution of fraud.
£89,180 (SAFS fee) + NFI and FraudHub contracts.

- Total number of fraud cases investigated.

10 cases investigated and closed in year

49. In addition, the Code recommends that local authorities publish the following (*for the Council Fraud/Irregularity are recorded together and not separated*):

- Total number of cases of irregularity investigated-

See above.

- Total number of occasions on which a) fraud and b) irregularity was identified.

7 Occasions where fraud was identified.

- Total monetary value of a) the fraud and b) the irregularity that was detected.

Reactive- £404k fraud reported. £93k Compliance. (A further £174k estimated).

Proactive- £19k of fraud was identified through NFI & FraudHub.

Other Exercises - £42k Social Housing/ £20k Covid Grants

From Council Tax Framework £263k

Total - £841k of fraud/irregularity identified.

- Total monetary value of a) the fraud and b) the irregularity that was recovered.

Not recorded separately

50. List of Background Papers - Local Government Act 1972, Section 100D

(b) ***Councillors Workbook on Bribery & Fraud Prevention (LGA 2017)***

(c) ***Fighting Fraud and Corruption Locally - A Strategy for the 2020's (CIPFA/CIF9AS/LGA 2020)***

(d) ***Tackling Fraud in the Public Sector (CIPFA 2020)***

(e) ***Code of Practice - Managing the Risk of Fraud and Corruption (CIPFA 2014)***

(f) ***Lost Homes, Lost Hope (Fraud Advisory Panel 2023)***