

Report to Audit Committee

21 September 2022

By the Interim Director of Resources



INFORMATION REPORT

Not Exempt

Counter Fraud Strategy and Framework

Executive Summary

The purpose of this report is to present the recently updated Counter Fraud and Corruption Strategy and Framework.

Recommendations

The Committee is recommended to:

- Review and endorse the Council's Counter Fraud and Corruption Strategy and Framework.

Reasons for Recommendations

- The Audit Committee is responsible for reviewing the effectiveness of the Council's systems of internal control.

Background Papers

Fighting Fraud & Corruption Locally publication

Wards affected: All.

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Background Information

1 Introduction and background

Background

- 1.1 The revised Counter Fraud Strategy is aligned to 'Fighting Fraud & Corruption Locally' (FFCL), the Local Government Counter Fraud and Corruption Strategy for the 2020s, which provides a blueprint for a tougher response to fraud and corruption perpetrated against local authorities.

2 Relevant Council policy

- 2.1 The Member Code of Conduct and Officer Code of Conduct.

3 Details

- 3.1 The previous two FFCL strategies focused upon pillars of activity, or strategic objectives, where the Council concentrated its counter-fraud efforts. These were 'acknowledge', 'prevent' and 'pursue'. The FFCL strategy 2020 has now been expanded to include two additional areas of activity that underpin tenets of those pillars; 'govern' and 'protect'.
- 3.2 'Protect' is a new overarching responsibility to protect the public from fraud. 'Govern' is added as a new foundation of the Strategy, which sets out that those who are charged with governance, support the activity by ensuring that there are robust arrangements in place and that executive support exists to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.
- 3.3 The amendments made to the Horsham DC Strategy include the following:
 - Aligning the pillars of the strategy to FFCL (addition of Govern and Protect);
 - An updated table summarising the activities required to achieve the strategic objective included within the Strategy document under the heading 'Action Plan';
 - An introductory statement reinforcing leadership support for counter fraud measures (in line with FFCL).

4 Next steps

- 4.1 The Committee will continue to be informed about any incidences of fraud or corruption as part of Internal Audit's quarterly reporting.

5 Outcome of consultations

- 5.1 The following officers have been consulted: Senior Leadership Team; the Monitoring Officer; Head of HR & OD; Interim Head of Finance & Performance and the Head of Customer & Digital Services.
- 5.2 The Director of Resources will exercise discretion in calling Orbis Internal Audit to investigate suspicions of fraudulent activity. The decision will be based upon the seriousness of the case, and/or whether specialist skills are required, depending upon the nature of the investigation.

5.3 A one page summary of the Fraud Strategy & Framework will be developed to sit alongside the main document for ease of reference.

6 Other courses of action considered but rejected

6.1 Not applicable.

7 Resource consequences

7.1 There are no direct financial or HR consequences.

8 Legal considerations and implications

8.1 There are no legal considerations or implications.

9 Risk assessment

9.1 Not applicable.

10. Procurement implications

There are no procurement implications arising from this report.

11. Equalities and human rights implications / public sector equality Duty

There are no implications under equalities and human rights nor the public sector equality duty.

12. Environmental implications

There are no environmental implications.

13. Other considerations

There are no consequences arising from GDPR / Data Protection or crime and disorder.