

# NORTH YORKSHIRE COUNCIL

## AUDIT COMMITTEE

9 DECEMBER 2024

### INTERNAL AUDIT AND COUNTER FRAUD PROGRESS REPORT

#### 1.0 PURPOSE OF THE REPORT

- 1.1 To inform Members of the progress made to date in delivering the 2024/25 internal audit programme of work, and the other related services provided to the Council by Veritau (information governance and counter fraud). The report also highlights any issues likely to impact on the programme of work throughout the remainder of the year.

#### 2.0 BACKGROUND

- 2.1 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards (PSIAS). The Council has formalised its arrangements for internal audit within an Audit Charter, which was approved by the Audit Committee in March 2023. In accordance with these standards and the Audit Charter, the Head of Internal Audit is required to report to the Council on the programme of internal audit work and to highlight any emerging significant risks and/or control issues.

#### 3.0 PROGRESS

##### Internal Audit

- 3.1 The 2024/25 internal audit work programme was approved by this Committee at its meeting on 23 June 2024.
- 3.2 **Appendix 1** to this report provides an update on the progress made in the period to 30 November 2024, to complete the work programme. This annex includes a summary of completed audits and work in progress.
- 3.3 Six audits have been finalised since our last report to the Committee, and five audits are at the draft report stage. Twenty-one audits are in progress with a number of these nearing the final stages of fieldwork at the time of writing this report. A further twelve audits are at the planning stage and due to be undertaken in the next quarter along with some other assurance work.

##### Counter Fraud

- 3.4 **Appendix 2** provides a report on counter fraud activity in 2024/25. The report highlights activity undertaken to promote awareness of fraud risks, work with external agencies, and information on the level of fraud reported to date.

- 3.5 The counter fraud team has helped the Council achieve savings of £190k in the year to date. We have received and reviewed 186 reports of suspected fraud and completed 79 investigations. We also have 80 ongoing investigations, across a range of Council services.
- 3.6 A key function of the counter fraud team is to raise awareness with officers on fraud risks that can affect the Council, best practice for preventing it, and how to report any concerns for investigation. Targeted training has taken place with officers in revenues, benefits, adult social care, housing, and maintained schools. Our latest training has had a focus on spotting forged and altered documents and highlighted current cybersecurity threats.

### **Information Governance**

- 3.7 Veritau's Information Governance Team (IGT) continues to handle a significant number of information requests received in accordance with the Freedom of Information Act 2000 (FOI) and Data Protection Act 2018 (DPA). The number of FOI requests received in the 7 months to 31 October 2024 was 1,162 compared with 1,123 received during the corresponding period in 2023/24 (a 3.5% increase). The number of requests received in 2024/25 and answered within 20 working days is currently 85% (2023/24 – 76%). The IGT also coordinates the Council's subject access requests (SARs) and has received 256 such requests between 1 April 2024 and 31 October 2024 compared to 214 requests received during the corresponding period in 2023/24 (a 19.6% increase).
- 3.8 Veritau acts as the Council's Data Protection Officer and provides advice and support to the Council on all aspect of data protection. The IGT also reviews compliance with the legislation and liaises with the regulator, the Information Commissioner's Office (ICO). Other work includes reviewing data protection impact assessments, preparing data sharing agreements, recording data security incidents and investigating serious data security incidents. Further details about the work of the IGT will be included in the annual information governance report.

### **4.0 IMPLICATIONS**

- 4.1 This report is for information only. There are no local member, financial, human resources, legal, equalities or climate change implications.

### **5.0 RECOMMENDATIONS**

- 5.1 Members are asked to note the progress made in delivering the 2024/25 Internal Audit programme of work and the other assurance related services provided by Veritau.

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Head of Internal Audit

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Veritau - Assurance Services for the Public Sector

County Hall  
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28 November 2024

Appendices

**Appendix 1** NYC IA Progress Report

**Appendix 2** Counter Fraud Progress Report

# Internal Audit Progress Report 2024/25

Date: 9 December 2024

Annex 1

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## Background

- 1 Internal audit provides independent and objective assurance and advice about the council's operations. It helps the organisation to achieve its overall objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control and governance processes.
- 2 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS), CIPFA guidance on the application of those standards in Local Government and the CIPFA Statement on the role of the Head of Internal Audit.
- 3 In accordance with the PSIAS, the Head of Internal Audit is required to report progress against the internal audit plan (the work programme) agreed by the Audit Committee, and to identify any emerging issues which need to be brought to the attention of the committee.
- 4 The internal audit work programme was agreed by this committee in June 2024. The plan is flexible in nature and work is kept under review to ensure that audit resources are deployed to the areas of greatest risk and importance to the council.
- 5 The purpose of this report is to update the committee on internal audit activity up to 30 November 2024.



## Internal audit progress

- 6 A summary of internal audit reviews currently underway, as well as work finalised in the year to date is included in appendix A. Other areas of work, including consultative support and a number of grant certifications have also been completed. The details are also summarised in Appendix A.
- 7 Six audits have been finalised since the last report to this committee in September. Further information on these audits is included in appendix B. The appendix summarises the key findings from these audits, and includes actions agreed with officers to address identified control weaknesses. A further five audits are currently at the draft report stage.
- 8 Twenty one audits are currently in progress of which a number are nearing the final stages of fieldwork. We are currently planning a further twelve assignments.
- 9 The work programme showing current priorities for internal audit work is included in appendix C where we categorise audits as 'do now', 'do next' and 'do later'. These timescales are subject to change and work priorities may also change during the year depending on the ongoing consideration of risk.

- 10 We have introduced a new specification and report format for 2024/25 and reviewed our definitions for action priorities and overall assurance levels. Appendix D includes details of these new definitions.

## Follow up of agreed actions

- 11 All actions agreed with services as a result of internal audit work are followed up after the agreed implementation deadline to ensure that the identified issues have been addressed.
- 12 The dates for completion of agreed actions are included, where appropriate, as part of Appendix C reporting. In some instances, ongoing internal audit work in the same area will pick up the progress being made.
- 13 We currently have no matters to report to the committee as a result of our follow up work.

## OTHER DEVELOPMENTS

- 14 The profession's local government standards setter, CIPFA, is currently consulting on a Public Sector Application Note for the new Global Internal Audit Standards (which were released in January 2024) and an accompanying Code of Practice for the Governance of Internal Audit in Local Government.
- 15 Once the Global Internal Audit Standards (GIAS) and Application Note come into effect on 1 April 2025, these will replace the current PSIAS. Taken together, the GIAS and Application Note will be referred to as the Global Internal Audit Standards (UK public sector).
- 16 The primary audience for the Code of Practice, which will also come into effect from 1 April 2025, are those charged with the governance of internal audit. It is intended to support local authorities in interpreting and applying the essential conditions for governance of internal audit, as set out in the Global Internal Audit Standards, in a public sector context. We are not anticipating that these updates to public sector internal audit standards will require any significant changes to Veritau's working practices or to the governance of the service. Future reports to this committee will explain how Veritau has responded to the new regime. We also expect to present an updated internal audit charter.

## APPENDIX A: Internal audit work in 2024/25

### Audits in progress

Audit	Status
Contract management review (Claro Road depot)	Draft report issued
Scarborough waterpark	Draft report issued
Procurement Act – preparedness assessment	Draft report issued
ICT access controls	Draft report issued
1 x full school audit	Draft report issued
Business continuity	Fieldwork close to completion
Purchasing Cards	Fieldwork close to completion
Health and Social Care personal bank accounts	Fieldwork close to completion
Power of Attorney and Court of Protection	Fieldwork close to completion
Children leaving care	Fieldwork close to completion
Schools themed audit – purchasing	Fieldwork close to completion
Schools themed audit – ring fenced funding	Fieldwork close to completion
Transformation governance	Fieldwork in progress
Governance arrangements (constitution, schemes of delegation, decision making and call-in arrangements)	Fieldwork in progress
Climate change	Fieldwork in progress
Performance management	Fieldwork in progress
IT disaster recovery	Fieldwork in progress
Creditors	Fieldwork in progress
Payroll	Fieldwork in progress
Adult direct payments	Fieldwork in progress
HAS financial assessments	Fieldwork in progress
Liberty Protection Safeguards	Fieldwork in progress
Cash handling at Leisure Centres	Fieldwork in progress
Harbours	Fieldwork in progress
2 x full schools audit	Fieldwork in progress
Project management	Planning
Customer complaints	Planning
Council companies	Planning



Audit	Status
Contract management - Unaccompanied asylum-seeking children	Planning
Bank reconciliations and suspense accounts	Planning
Revenues	Planning
Benefits	Planning
Adult safeguarding	Planning
Home to school transport	Planning
Childrens direct payments	Planning
Housing stock	Planning
Housing rents	Planning

### Final reports issued

Audit	Reported to Committee	Opinion
Early years payments	December 2024	Reasonable Assurance
NY Pension Fund – expenditure	December 2024	Substantial Assurance
NY Pension Fund – income	December 2024	Substantial Assurance
ICT asset management	December 2024	Substantial Assurance
2 x school follow up audits	December 2024	No opinion

### Other work completed in 2024/25

Internal audit work has been undertaken in a range of other areas during the year, including those listed below.

- Follow up of agreed management actions
- Consultative engagements, including:
  - ▲ Financial management system replacement project (data analysis)
  - ▲ Data cleansing of feeder information to support the new general ledger project
  - ▲ A review of the recently introduced purchase to pay processes
  - ▲ Grant schemes including UK shared prosperity fund
- Grant certification work:
  - ▲ Bus Subsidy Operators Grant
  - ▲ Changing Places - 6 separate scheme reviews
  - ▲ Future High Streets Fund - Hambleton
  - ▲ Heritage Action Zone - 3 separate scheme reviews
  - ▲ Library Improvement Fund - Scarborough
  - ▲ Local Enterprise Partnership (LEP) growth hub

Internal audit work has been undertaken in a range of other areas during the year, including those listed below.

- ▲ Local Transport Plan
- ▲ Supporting Families Programme – covering 3 separate time periods
- ▲ Transforming cities fund – 3 separate scheme reviews
- Completing financial appraisals
- Certifying Scarborough and Harrogate Charter Trustee annual returns
- Completion of specific maintained school investigations outside of agreed audit plan, and the follow up of agreed actions
- Obtaining updates on the control and risk management arrangements of the council within the 11 key areas for our annual opinion.

## APPENDIX B: Summary of key issues from audits finalised since the previous committee

System/area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
Early Years Payments	Reasonable Assurance	<p>In England, the Government provides funding for free childcare places at approved early years providers.</p> <p>Providers can register with NYC to offer Government-funded places through the Early Years Funding Team. The team is responsible for assisting providers with queries, receiving and checking the termly headcount data, and administering funding payments.</p> <p>We reviewed the arrangements to ensure that:</p> <ul style="list-style-type: none"> <li>Funding guidance is in place and accessible to providers.</li> <li>Invoices are clear and providers are not charging top-up fees.</li> </ul>	September 2024	<p>The funding guidance was comprehensive and contained all relevant information. It also states providers should not charge top-up fees. Although there is a large suite of guidance available to providers, some providers were not notifying the council where they 'stretch' a child's hours. The council could communicate this expectation more clearly.</p> <p>The signed funding agreement between the council and provider requires invoices to be clear, transparent and itemised.</p> <p>The majority of provider invoices reviewed split the funded and non-funded hours and listed any extra consumables. However, in two cases providers did not clearly identify funded hours, so we could not ascertain whether top-up fees had, or had not been charged.</p>	<p>1 Significant priority, and 1 Opportunity finding agreed.</p> <p><b>Responsible officer(s):</b> Head of Finance (Schools, High Needs and Early Years) and Early Years Funding Manager</p> <p>A further reminder regarding invoicing was sent to providers in September 2024.</p> <p>An ongoing programme of themed audits for providers will be implemented which will include further checks on provider invoicing practices.</p> <p>A formal warning letter will be issued to providers where the invoicing is found not to be compliant with requirements.</p> <p>Guidance and briefings will continue to be provided to early years providers on the required content for invoices.</p> <p>Actions are planned to be completed by 31 December 2024.</p>

System/area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
ICT asset management	Substantial assurance	<p>IT asset management is the systematic process of operating, maintaining, upgrading, and disposing of assets securely and cost-effectively.</p> <p>We reviewed the arrangements to ensure that:</p> <ul style="list-style-type: none"> <li>An inventory of ICT assets is maintained that accurately identifies individual assets and their location or custodians.</li> <li>Appropriate policies and procedures are in place that clearly set out information storage media best practice and govern acceptable use.</li> <li>Assets are redistributed when staff leave the organisation and are upgraded or disposed of when they reach the end of their lifecycles.</li> </ul>	November 2024	<p>There are clear governance arrangements in place for the management of IT Assets.</p> <p>All assets are recorded within the Ivanti system, which features a comprehensive asset inventory.</p> <p>A clear and detailed policy was in place which outlined the acceptable use of IT assets, with staff being appropriately trained on this policy. Mobile devices and storage media are properly configured and controlled to ensure appropriate use throughout their lifecycle</p> <p>Appropriate procedures are in place covering when assets are disposed of, and when staff leave the organisation.</p> <p>The ICT inventory is maintained manually which increases the risk of human error and requires more resources to be effective. Automating the system could facilitate improvements and potential cost savings.</p>	<p>1 Opportunity finding agreed.</p> <p><b>Responsible officer:</b> Product owner IT Asset Management</p> <p>Officers are to continue to explore options for automating the IT asset inventory including with the supplier and other organisations who use the software. Following those discussions officers will evaluate the findings to determine the feasibility and potential next steps.</p> <p>The action is planned to be completed by 31 March 2025.</p>

System/area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
Schools follow up (x2)	No opinion given	A follow up of two previously visited schools to assess the progress that has been made in the areas reported in our original visit.	November 2024	The majority of agreed actions had been completed at both schools, with a small number of residual actions remaining before all findings can be signed off as completed.  We will follow up remaining actions as part of our follow up procedures.	No further actions required.

NB: The two completed North Yorkshire Pension Fund audits are received and reviewed by the Pension Board so are not summarised in this report.

## APPENDIX C: Current priorities for Internal Audit work

Audit	Timing		
	Do now	Do next	Do later
<b>Strategic and Corporate risks</b>			
Council transformation plans and savings programme	✓	✓	✓
Revenue budget setting, monitoring and management		✓	
Capital budget management		✓	
Governance	✓		✓
Information security incident reviews and support			✓
Records management		✓	
Risk management	✓		
Property asset management		✓	
Procurement Act – preparedness assessment	✓		
Procurement – specific reviews	✓		✓
Contract management – specific reviews	✓	✓	✓
Business continuity	✓		
Climate change	✓		
Health and safety		✓	
Partnership working and governance		✓	
Performance management framework	✓		✓
Project management arrangements	✓		
Management of external funding	✓		
Council companies and other commercial operations	✓		
Agency staff and consultants	✓		
Complaints	✓		
<b>Technical / Project Risks</b>			
Support and advice for council and service transformation	✓	✓	✓
Involvement in specific service areas developments	✓	✓	✓
Project advice / implementation and support	✓	✓	✓
ICT disaster recovery and incident management	✓		
ICT cyber security	✓	✓	
ICT asset management	✓		
IT information security operations centres		✓	
ICT applications – including Highways Aurora System		✓	
<b>Financial Systems</b>			
Main accounting system	✓	✓	✓
Creditor payments	✓	✓	✓
Purchase cards	✓		
Sundry debtors, including debt recovery		✓	
Payroll	✓		
Income collection and management	✓		
Revenues	✓		✓
Benefits	✓		✓
Housing rents	✓		✓

Audit	Timing		
	Do now	Do next	Do later
<b>Service Area Related</b>			
Locality working			✓
Community infrastructure levy and s106 agreements		✓	
Planning systems		✓	
Housing regulation		✓	
Council house stock and repairs	✓		
Homelessness			✓
Leisure – cash handling procedures	✓		
Economic development			✓
Harbours	✓		
Licensing			✓
Car Parking		✓	
Highways		✓	
CCTV	✓		
Developing stronger families	✓		✓
Special educational needs – transition planning	✓		
Early years funding expansion		✓	✓
Maintained school's visits	✓	✓	✓
Schools themed audits	✓	✓	✓
Schools financial value standard			✓
Home to school transport	✓		
Social care provider visits		✓	
Social care financial assessments	✓		
Safeguarding	✓		
Direct Payments	✓		
Financial Assessments	✓		
Power of Attorney and Court of Protection	✓		
Payment to care providers (Provider Portal)		✓	
Liberty protection safeguards	✓		
Continuing Healthcare		✓	
Public health		✓	
<b>Pensions Fund</b>			
Pensions expenditure	✓		
Pensions income	✓		
Pensions investments	✓		
Attendance at pensions board	✓	✓	✓
<b>Other assurance work</b>			
Follow-up of previously agreed management actions	✓	✓	✓
Gaining understanding on the evolving systems and processes at the new council	✓	✓	✓
Continuous audit planning and additional assurance gathering to help support our opinion on the framework of risk management, governance and internal control	✓	✓	✓
Continuous assurance work, including data analytics and data matching projects	✓	✓	✓

Audit	Timing		
	Do now	Do next	Do later
Attendance at, and contribution to, governance- and assurance-related working groups	✓	✓	✓



## Appendix D: Audit opinions and priorities for actions

### Audit opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit. Our overall audit opinion is based on four grades of opinion, as set out below.

Opinion	Assessment of internal control
Substantial assurance	Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.
Reasonable assurance	Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.
Limited assurance	Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.
No assurance	Overall, there is a fundamental failure in control and risks are not being effectively

### Priorities for findings

Critical	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Significant	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Moderate	The system objectives are not exposed to significant risk, but the issue merits attention by management.
Opportunity	There is an opportunity for improvement in efficiency or outcomes, but the system objectives are not exposed to risk.

# Counter Fraud 2<sup>nd</sup> Progress Report 2024/25

Date: 9 December 2024

ANNEX 2

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- 3** Background
- 3** Counter fraud management
- 3** Multi-agency work
- 4** Investigative work
- 5** Appendix A: Summary of investigative work



## Background

- 1 Fraud is a significant risk to the public sector. The Public Sector Fraud Authority estimated that between £39.8 and £58.5 billion of public spending was lost to fraud in 2021/22<sup>1</sup>. Financial loss due to fraud can reduce a council's ability to support public services and can cause reputational damage.
- 2 Veritau delivers a corporate fraud service to the Council which aims to prevent, detect and deter fraud and related criminality. The counter fraud team investigates allegations of fraud, plans and take part in counter fraud campaigns (eg the National Fraud Initiative), undertakes fraud awareness activities with staff and the public, and maintains and updates the council's counter fraud framework and associated policies.
- 3 The purpose of this report is to update the Committee on counter fraud activity in 2024/25.



## COUNTER FRAUD MANAGEMENT

- 4 Raising council employees' awareness of the signs of fraud, how to prevent it, and where to report it is an important function of the counter fraud team. Information highlighting the importance of cybersecurity was disseminated to Council employees earlier this year.
- 5 Training has been provided to officers working in the Council's revenues and benefits services, housing management team, and officers in adult social care, including those administering Direct Payments. Training focussed on how to spot false or forged documents. It also covered how the counter fraud team investigates cases, what types of fraud affect the Council, and how Council employees can identify other signs of possible fraud and report them. The counter fraud team also presented at the annual school bursars' conference in June to raise awareness of cybersecurity threats.
- 6 The counter fraud team continue to represent the Council across the counter fraud sector. Veritau has led a national working group that aims to increase local government awareness of social care fraud, and best practice for detecting and deterring it. In October, we presented findings from the working group's report at the National Association of Financial Assessment Officers (NAFAO) conference.



## MULTI-AGENCY WORK

- 7 The National Fraud Initiative (NFI) is a large-scale data matching exercise that involves all councils and other public sector bodies in the UK. The work of the NFI is overseen by the Public Sector Fraud Authority (PSFA) and the exercise runs every two years. The counter fraud team ensured that the

<sup>1</sup> [Cross Government Fraud Landscape Report 2021-22](#), Public Sector Fraud Authority, published March 2024.

Council met government data matching requirements and best practice. Data from Council departments has been gathered and securely sent to the PSFA in October. Matches are expected to be returned in late December.

- 8 Veritau has worked with the Police as part of adult social care safeguarding processes where the Council may be at risk of financial losses. We also have processes in place to undertake investigations alongside the Department for Work and Pensions and are undertaking current joint working activities.

## INVESTIGATIVE WORK

- 9 Veritau receives reports of suspected fraud from Council officers, members of the public, and external agencies. We evaluate each report to determine the appropriate response. Between 1 April 2024 and 31 October 2024, the counter fraud team received 186 referrals of suspected fraud.
- 10 The team has completed 79 investigations to date. In 15 cases, individuals were issued with warnings for incorrectly obtaining or receiving council tax and NNDR reductions or exemptions, and for making claims for central government funding distributed by the Council. A warning was also issued for an incorrect claim to the Council's local assistance fund. Other outcomes include supporting services to improve procedures to mitigate the risk of fraud. There are 80 investigations currently ongoing.
- 11 Counter fraud savings<sup>2</sup> are tracked by monitoring actual repayments to the Council following fraud investigations and calculating the value of stopping ongoing fraud. To date, £190k of counter fraud savings have been identified.
- 12 A summary of investigative work can be found in appendix A, below.

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<sup>2</sup> Counter fraud savings consist of money recovered during the course of the year (debts may have been calculated in previous years as well as the current financial year), the value of applications that would have been successful, eg Right to Buy, and 12 months of savings where an ongoing fraud has been stopped through the work of the counter fraud team.

## APPENDIX A: SUMMARY OF INVESTIGATIVE WORK 2024/25

The table below shows the success rate of investigations and levels of savings achieved through counter fraud work in 2024/25.

	2024/25 actual (to 31/10/24)	2024/25 target (full year)
Amount of actual savings (quantifiable savings - eg repayment of loss) identified through fraud investigation	£190,262	£225,000
% of investigations completed which result in a successful outcome (for example payments stopped or amended, sanctions, prosecutions, properties recovered, housing allocations blocked)	46%	30%

Caseload figures for the period are:

	2024/25 (at 31/10/24)
Referrals received	186
Number of cases under investigation	80
Number of investigations completed	79
Number of verifications completed <sup>3</sup>	3

<sup>3</sup> Verification cases are reviews of applications for school placements.

Activity	Work completed or in progress
Fraud detection and investigation	<p>The service promotes the use of criminal investigation techniques and standards to respond to any fraud perpetrated against the Council. Activity to date includes the following:</p> <ul style="list-style-type: none"> <li>• <b>Adult Social Care fraud</b> – fraud in this area relates to deprivation of capital, financial abuse, direct payment fraud, and abuse of position (eg by a power of attorney). Investigative work has helped the Council to achieve £72.5k of savings. The team have completed 10 investigations in this area, and 13 investigations are ongoing.</li> <li>• <b>Council Tax and NNDR fraud</b> – Council Tax and NNDR fraud often involves false applications for discounts and exemptions from liabilities. Seventeen cases have been completed and 16 investigations are ongoing. Warnings were issued in 7 cases where individuals and business owners received discounts and exemptions incorrectly. To date, £89k of savings have been achieved.</li> <li>• <b>Council Tax Reduction fraud</b> – fraud in this area can occur when people claiming a reduction provide false information when they apply or fail to declare changes to their circumstances relating to income, capital, or household occupation. The team has completed 25 investigations relating to incorrect application for or receipt of Council Tax Reduction. Seven people were issued with warnings and additional monies for recovery were identified in four further cases. No fraud was substantiated in six cases. £21.9k of savings in this area have been achieved.</li> <li>• <b>External (or third party) fraud</b> – fraud in this area can relate to financial crime or error perpetrated against the Council, eg mandate fraud, cybercrime, or supplier over charging. To date, the team has completed 14 investigations. Seven cases concluded with Veritau providing information to services to help mitigate the risks of fraud and error. In one further case, a warning was issued to someone who inappropriately obtained central government funding distributed by the Council. One investigation is ongoing in this area.</li> <li>• <b>Housing fraud</b> – housing fraud can relate to the sub-letting of council properties and potential abuse of the housing allocation system. The counter fraud team are investigating 5 cases in this area. Three investigations have been complete, in which no fraud was identified.</li> <li>• <b>Internal investigations</b> – Cases in this area include matters raised under the Council’s whistleblowing policy. Twelve cases have been completed to date and 20 investigations are ongoing.</li> </ul>

Activity	Work completed or in progress
	<p>In 5 cases, our investigations resulted in recommendations being made to improve procedures. An employee resigned in one case.</p> <ul style="list-style-type: none"> <li>• <b>Local assistance fund</b> – this funding provides support for household goods and necessities to those in need. The counter fraud team investigate the submission of fraudulent applications and misuse of the scheme. One investigation has been completed in this area which resulted in an applicant being issued with a warning for providing incorrect information.</li> <li>• <b>Parking fraud</b> – fraud in this area includes the abuse of the blue badge scheme, such as the use of forged or altered badges, and misuse of residential parking schemes. The team has completed one investigation in this area in which no fraud was substantiated. There are no ongoing cases relating to parking fraud.</li> <li>• <b>School admissions</b> – Veritau supports Council officers to verify applications for school placements where there is a discrepancy in home address records that affect school catchment areas. Three investigations have been completed this year. One allocation was stopped as a result of our investigation findings, and two applications were upheld.</li> </ul>