

Brighton & Hove City Council

Audit, Standards and General Purposes Committee

Agenda Item 10

Subject: Counter Fraud Annual Report 2023/24

Date of meeting: 25th June 2024

Report of: Corporate Director, Corporate Services

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Ward(s) affected: All

For general release

1. Purpose of the report and policy context

1.1 The report provides members with an update on all counter fraud activity completed during 2023/24.

2. Recommendations

2.1 That Committee notes the report, providing members with an update on all counter fraud activity completed during 2023/24.

3. Context and background information

3.1 The Council's Internal Audit team investigates allegations of fraud and irregularity against the Council and is committed to upholding the Council's Anti-Fraud and Corruption Strategy 2022-24. The Council's strategy is aligned to the Fighting Fraud and Corruption Locally Strategy which is the governments 'blueprint' for tackling fraud in Local Government.

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

investigation service and advises on control measures that will prevent recurrence.

3.3 The Counter Fraud Annual Report outlines:

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

4. Analysis and consideration of alternative options

4.1 The report highlights key issues for the year, including a summary of investigations and proactive work.

5. Community engagement and consultation

5.1 The annual report has been informed by counter fraud work carried out during the year which has included engagement with officers.

6. Conclusion

6.1 The Committee is asked to note the report.

7. Financial implications

7.1 There are no direct financial implications arising from this report. Counter Fraud activities were delivered within existing budgetary resources.

Name of finance officer consulted: James Hengeveld Date consulted : 31/05/24

8. Legal implications

8.1 The Accounts and Audit Regulations 2015 require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account Public Sector Internal Audit Standards. Reviewing the work planned and completed by the Council's internal audit function is a key part of the Audit and Standards Committee's delegated functions.

Name of lawyer consulted: Victoria Simpson Date consulted 10/06/2024

9. Equalities implications

9.1 There are no direct equalities implications.

10. Sustainability implications

10.1 There are no sustainability implications.

11. Other Implications

11.1 There are no other implications.

Supporting Documentation

1. Appendices

1. Counter Fraud Annual Report 2023/24

