



AGENDA NO: 12

INDEPENDENT AUDIT COMMITTEE – 11 SEPTEMBER 2019

FRAUD AND CORRUPTION INVESTIGATIONS

REPORT BY KAREN JAMES

PURPOSE OF THE REPORT

The purpose of this report is to present to the members of the Audit Committee the number of fraud and investigations that have commenced since the last meeting of the Committee together with a summary of the number of investigations that have commenced since 1 April 2019.

1. INTRODUCTION

- 1.1 CIPFA guidance requires the Audit Committee to 'monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the authority's exposure to the risks of fraud and corruption.'
- 1.2 The term of reference of the audit committee give specific responsibility to review the arrangements for the assessment of fraud risk and potential harm arising from fraud and corruption and to monitor the effectiveness of the counter-fraud strategy.

2. FRAUD AND CORRUPTION INVESTIGATIONS

- 2.1 Since my last report to the Committee on the 23 July 2019, there have been 9 new investigations to report.
- 2.2 A summary of investigations from the 1 April 2019 to date have been attached at Appendix A.

3. RECOMMENDATIONS

Members are asked to note the report.

Karen James
Head of Audit, Insurance and Strategic Risk Management