



## AGENDA NO: 12

### INDEPENDENT AUDIT COMMITTEE – 17 DECEMBER 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 A summary of investigations from the 1 April 2019 to date have been attached at Appendix A.
- 2.2 We have sought to develop the reporting for this area. Table one now shows new cases reported to Professional Standards and Counter Corruption Unit that are currently being investigated. Table Two show the total number of cases since April 2018, which have now been concluded.

#### 3. RECOMMENDATIONS

Members are asked to note the report.

Not Protectively Marked

FOIA– Open

Karen James

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