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AGENDA NO: 13

INDEPENDENT AUDIT COMMITTEE – 23 JULY 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 over the last 12 months. .

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 Attached at the appendices is a summary of the number of investigations that have commences in Devon & Cornwall and Dorset since the last report to the committee.
- 2.2 Members will note there are five main categories under which the number of reports have been categorised.
- 2.3 Summarised below are the number of investigations that have taken place over the last year and reported to the committee.

Committee	Devon & Cornwall	Dorset
To September 2018	0	1
To December 2018	0	0
To April 2019	6	2
To July 2019	6	4

- 2.4 Moving forward the annual summary of investigations will be categorised in the same format as the appendices.

3. RECOMMENDATIONS

Members are requested to note the report.

Karen James
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