



AGENDA NO: 12

INDEPENDENT AUDIT COMMITTEE – 7 APRIL 2020

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 corruption investigations that have commenced and been finalised for the period 1st November 2019 to 30th January 2020.

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 terms 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 for Quarter 3, covering the period from the 1st November 2019 to 30th January 2020 are attached in Appendix A.
- 2.2 We have sought to develop the reporting for this area. Table one shows new cases reported to Professional Standards and Counter Corruption Unit that are currently being investigated. Table two shows the number of cases, which have been concluded in Quarter 3.

3. RECOMMENDATIONS

Members are asked to note the report.

Karen James
Head of Audit, Insurance and Strategic Risk Management