



AGENDA NO: 11

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 26 January 2021

FOIA OPEN

TITLE OF REPORT: FRAUD AND CORRUPTION INVESTIGATIONS

REPORT BY: Karen James (Head of Audit, Insurance and Strategic Risk)

PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

Governance, Risk and Control	
Internal Audit	
External Audit	
Financial reporting	
Other matter – <i>Fraud & Corruption</i>	X

RECOMMENDATIONS:

The Independent Audit Committee is asked to:

Review the Report	
Consider the Report	
Note the report	X
Other (please specify here)	

1. BACKGROUND INFORMATION

- 1.1 The purpose of this report is to present to members of the Audit Committee the number of fraud and corruption investigations that have commenced and been finalised for the period 1st October 2020 to 31st December 2020

2. INTRODUCTION

- 2.1 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.’

2.2 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.

3. FRAUD AND CORRUPTION INVESTIGATIONS

3.1 A summary of investigations for the period from the 1st October 2020 to 31st December 2020 are attached in Appendix A.

3.2 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 that period.

3.3 Where known the alleged and identified loss has been graded using the following RAG status chart. The highest RAG element is used to determine the overall rating when more than one category is applicable.

	£ value	No of perpetrators	No of incidents	Seniority of those involved	Duration of incident	Nature of incident	Extend of Impact
RED	Over £10k	More than 10	More than 5	Up to Chief Officer and PCC	More than 3 months	Breach of Legislation	External
AMBER	Up to £10k	Up to 10	Up to 5	Up to Chief Supt/Dept Head	Up to 3 months	Breach of Policy	Whole Force/ OPCC
YELLOW	Up to £1k	Up to 2	Up to 2	Up to Sgt/Manager	Up to 1 month	Breach of Guidance	Team / Dept
GREEN	nil	nil	nil	n/a	n/a	n/a	n/a

4. RECOMMENDATIONS

4.1 Members are asked to note the report.