

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	7 December 2023
Subject:	Annual Counter Fraud, Bribery and Corruption Report 2022-23
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Nature and Reason for Reporting: The Public Sector Internal Audit Standards require internal audit to evaluate the potential for fraud occurring and how the organisation manages fraud risk (Standard 2120).	

1. INTRODUCTION

- 1.1. This report presents the activity carried out by internal Audit during 2022-23 to minimise the risk of fraud, bribery and corruption occurring within and against the Council and provides a conclusion on the effectiveness of the Council's arrangements to minimise the risk of fraud.
- 1.2. This supports the requirements of the Public Sector Internal Audit Standards 2022 (PSIAS), which require internal audit to evaluate the potential for fraud occurring and how the organisation manages fraud risk (Standard 2120).
- 1.3. In addition, the Accounts and Audit (Wales) Regulations 2014 state that the Council's responsible financial officer (Section 151 Officer) must ensure that its accounting control systems include measures to enable the prevention and detection of inaccuracies and fraud.

2. RECOMMENDATION

- 2.1. That the Committee considers and comments on the activity carried out during 2022-23 to minimise the risk of fraud, bribery and corruption occurring within and against the Council.

Annual Counter Fraud, Bribery & Corruption Report 2022-23

December 2023



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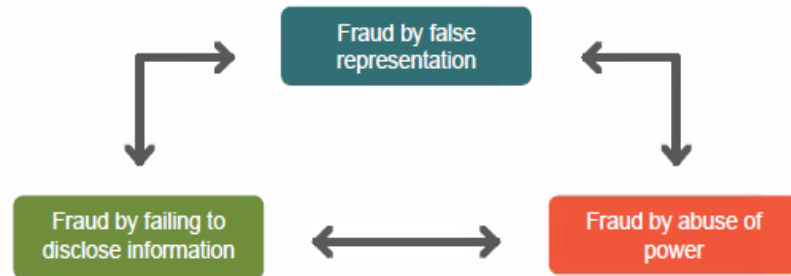
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Introduction

1. This report presents the activity carried out during 2022-23 to minimise the risk of fraud, bribery and corruption occurring within and against the Isle of Anglesey County Council.
2. This supports the requirements of the Public Sector Internal Audit Standards, 2022 (PSIAS), which require internal audit to evaluate the potential for fraud occurring and how the organisation manages fraud risk (Standard 2120).
3. In addition, the Accounts and Audit (Wales) Regulations 2014 state that the Council’s responsible financial officer (Section 151 Officer) must ensure that its accounting control systems include measures to enable the prevention and detection of inaccuracies and fraud.
4. A [report](#) by the Auditor General for Wales in 2019 stated that the value the public sector loses to fraud is unknown. A Cabinet Office [report](#) in 2019 identified an upper and lower range for likely losses in government spend between 0.5% and 5% of expenditure.
5. Applying those estimates to the £209.5 million gross revenue [budget](#) of the Isle of Anglesey County Council in 2022-23 suggests that losses to fraud and error may be anywhere between £1.05 million and £10.5 million per annum.
6. The report highlights some of the current and emerging areas of fraud risk and provides a conclusion on the effectiveness of the Council’s arrangements to minimise the risk of fraud and the challenges and opportunities going forward.

What is Fraud?

7. The Fraud Act 2006 sets out three ways in which the crime can be committed:



8. It involves leading the perpetrator to make a gain (generally financial), causing a loss to another (including an organisation), or exposing someone else to loss.
9. For example, fraud by false representation is where the perpetrator deliberately submits false overtime claims or submits false qualifications during the recruitment process.
10. An example of fraud by failing to disclose information includes not disclosing information to a judge during litigation which results in the organisation losing the case and paying compensation.
11. Fraud by abuse of position includes where a member of staff abuses their position to award contracts to friends and family or transferring creditor payments into their own personal account.

What is Bribery?

12. The Bribery Act 2010 sets out four ways in which the crime can be committed:
- Giving bribes either directly or through a third party
 - Receiving bribes
 - Bribery of a foreign public official
 - Failure of a commercial organisation to prevent bribery (corporate offence)
13. The concept of bribery is broad and includes the offer, promise or giving of a financial or other advantage intended to induce or reward the improper performance of a public function or business activity. Special consideration is also given in the Act to certain areas of activity, including hospitality and gifts.
14. For example, someone giving a Council employee an advantage in return for them not performing their function properly. Just offering or promising a bribe is a criminal offence, there does not have to be any payment or reward given; accepting a bribe is a criminal offence as is agreeing to take or asking for a bribe. The advantage can be money, concert tickets or any other type of gift or hospitality. Examples include if someone offers money in return for:
- Not checking the accuracy of a benefits application
 - Providing confidential information on a tendering process
 - Influencing a Council outcome e.g., lobbying for private companies.
15. The Council is legally bound to prevent bribery and could face a fine for not doing so. Staff are under a duty to report any suspicions they have about financial or professional misconduct. The penalty for being involved in bribery is up to 10 years in prison and / or an unlimited fine.

What is Corruption?

16. Corruption or someone being 'corrupt' relates to behaviour and is the lack of integrity or honesty (which may involve bribery) or the abuse of position for dishonest gain.
17. It is used to describe someone who engages in fraud, theft, money laundering and other potential criminal or damaging practices where they act against the interests of the Council for their or another's gain.
18. For example:
 - Deliberate misrepresentation of performance information
 - Taking money or a gift to award a contract
 - Theft of assets (laptops, equipment)
 - Passing sensitive information to third parties for their advantage in a tendering process
 - Not disclosing a conflict of interest for financial gain
 - Using their influence to secure a job for friend / family members

Why is Countering Fraud, Bribery and Corruption Important?

19. Each pound lost to fraud represents a loss to the public purse and reduces the ability of the public sector to provide services to people who need them.
20. At a time of increasing financial pressure, it is more important than ever for all public bodies in Wales to seek to minimise the risks of losses through fraud and support financial sustainability.
21. Fraud can also affect the public sectors' reputation, undermining public trust and organisational efficiency.
22. When councils take effective counter fraud measures, they rebuild this public trust, and ensure that scarce funds are used effectively.
23. The public sector is now being increasingly targeted due to their larger financial transactions and the greater potential profits for fraudsters.
24. CIPFA, in its 'Code of Practice on Managing the Risk of Fraud and Corruption'¹ advocates that:

“Leaders of public services organisations have a responsibility to embed effective standards for countering fraud and corruption in their organisations. This supports good governance and demonstrates effective financial stewardship and strong public financial management”.

¹ [Code of Practice on Managing the Risk of Fraud and Corruption](#), CIPFA, 2014

Current Context

25. Fraud risk in the UK is generally perceived as high² and encouragingly is increasingly recognised as a serious issue by many in terms of the external threats they face from organised criminals as well as the internal threat from management and staff.
26. Despite the latest figures from the Crime Survey for England and Wales (CSEW) for the year ending June 2023 (3.3 million fraud offences) showing that fraud crime decreased by 13% compared with the year ending June 2022 (3.8 million offences), fraud is the most commonly experienced crime in England and Wales today.³
27. It costs the economy billions every year.⁴ The CSEW estimates showed that fewer than one in seven fraud offences were reported to the police or Action Fraud (the public-facing national fraud and cybercrime reporting centre). This under-reporting hampers understanding of the threat.
28. As well as the public sector, victims of fraud range across vulnerable individuals, major corporations and smaller businesses; £2.46 billion was lost by businesses and individuals alone to fraud in the financial year 2021/22.
29. With the war in Ukraine, record inflation rates and the cost-of-living crisis, other business-critical risks such as supply chain disruption, staff retention, and cyber threats, the opportunities for fraud continue to increase, and fraudsters will take advantage of the situation using increasingly sophisticated tools to commit crime.
30. A recent report⁵ by Zurich UK, based on Freedom of Information data from 43 police forces in England and Wales, highlighted that employee theft jumped by a fifth (19%) in 2022 as the rising cost of living triggered a wave of workplace crime.
31. National figures revealed that almost 6,000 workers were caught stealing from their employer in 2022, up from 5,000 the year before. This amounts to nearly 500 incidents every month.
32. This increase was replicated in the North Wales Police force area, with employee thefts increasing from 55 in 2021 to 68 in 2022; a 24% increase.
33. Along with Hampshire, Cheshire and Surrey police force areas, the North Wales Police force area was in the top quartile of force areas to see an increase in employee theft (13th highest increase).
34. Zurich has also seen an increase in insurance claims for social engineering, where fraudsters manipulate employees into making payments or handing over bank details and passwords. This includes cases where criminals have hacked a senior employee's email and sent urgent payment instructions with fraudulent bank details to other staff members and external parties.

² [Fraud Barometer 2022: A snapshot of fraud in the UK](#), KPMG, February 2023

³ ['Crime in England and Wales'](#), ONS, June 2023

⁴ Estimates for the cost of fraud to the UK vary. For example, see UK Finance, ['Cross-sector action needed as criminal gangs steal more than £1.3 billion'](#) (August 2022): and NCA, ['The threat from fraud'](#)

⁵ [Employee theft jumps by a fifth as cost of living pressures mount](#), Zurich UK, February 2023

Assessment of Counter Fraud Arrangements at the Council

35. CIPFA endorses a common set of principles across the public services to improve counter fraud practice, set out in its Code of Practice on Managing the Risk of Fraud and Corruption⁶. Using this code as a benchmark, an assessment against the five principles was carried out and a high-level summary of the results appears below.

Acknowledge responsibility

36. The first principle of the Code advocates that the governing body should acknowledge its responsibility for ensuring that the risks associated with fraud and corruption are managed effectively across all parts of the organisation.
37. A framework of policies exists, as recommended by the guidance and policy acceptance software tracks staff's acceptance and understanding of some policies. The following policies were issued to staff for them to confirm their knowledge and understanding and as at 10/10/23 acceptance was confirmed as:

Policy	Compliance Rate	Current Status
Officers' Code of Conduct and Local Guidance	90% (976 of 1,083)	Suspended ⁷
Whistleblowing Policy and Guidance	95% (1,024 of 1,083)	Suspended

38. A comprehensive programme of policy refreshment, counter fraud awareness raising, and an eLearning package is being delivered as

part of the Counter Fraud Strategy for 2022-2025, as well as an internal audit review of the process for declaring interests.

Identification of fraud and corruption risks

39. The second principle advocates fraud risk identification as essential to understanding specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users.
40. The Code supports the consideration of fraud and corruption risks as business risks and for them to be managed as part of the organisation's risk management process. The Council has a mature risk management framework and fraud risk is considered during this process.
41. An internal audit review of the management of fraud and corruption risks during 2021-22 concluded that arrangements existed in terms of policies and procedures to safeguard against the risk of fraud and corruption in its procurement activities. However, there were opportunities to improve the arrangements by updating documents, creating a risk-aware culture within the workforce and developing proactive counter fraud measures within the procurement function. These have been included in the Council's revised Counter Fraud, Bribery and Corruption Strategy for 2022-2025.
42. The internal audit review also highlighted that specific counter fraud training for officers involved in procurement on behalf of the Council would help to improve awareness of fraud risks in this area. In conjunction with the Training and Development Team, a programme of training events has been developed, targeted at members, managers and officers with financial and procurement

⁶ [Code of Practice on Managing the Risk of Fraud and Corruption](#), CIPFA 2014

⁷ The policy acceptance software is currently being upgraded and the policies will be accessible from 7 December 2023.

responsibilities, and is being held across a week in December 2023.

Counter fraud and corruption strategy

43. The third principle advocates that organisations need a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action.
44. The Council has a clearly defined three-year strategy, approved at the highest level (Governance and Audit Committee, December 2021), which is focused on outcomes, helping to ensure that the risk of fraud and corruption is taken seriously in the Council.
45. A revised strategy will be submitted to the Governance and Audit Committee in February 2024.
46. Progress with delivering the Action Plan within the Strategy is detailed at [Appendix 1](#).

Provision of resources

47. The fourth principle advocates that organisations should make arrangements for appropriate resources to support the counter fraud strategy. In the past, there has been a lack of investment and the application of resources within the Council towards counter fraud arrangements.
48. Along with other services in the Council, staff capacity issues in the Internal Audit team has meant that progress with delivering the Counter Fraud, Bribery and Corruption Strategy 2022-2025 has been slow.
49. However, a resource within Internal Audit and Risk Management was identified during the year to:
 - Coordinate data required from the Council by the National Fraud Initiative for its biennial data matching exercise

- Explore high-risk matches identified by the NFI data matching exercise.
- Distribute National Anti-Fraud Network alerts to relevant officers.
- Attend the North & Mid Wales Audit Partnership's Counter Fraud Working Group.

50. In total, 28 days (4%) of the Internal Audit Team's work was involved in counter fraud activities during 2022-23, including 8 days undertaking work for the National Fraud Initiative and 20 days involved with pro-active fraud work, general fraud queries and investigations. This figure had already been surpassed at the end of the second quarter of 2023-24, owing to an internal fraud investigation.

Take action

51. The final principle advocates that organisations put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud.
52. It establishes that the ability to take action will be dependent upon the size and nature of an organisation and the size of its counter fraud capacity. Irrespective of the size and activities of an organisation, however, it needs to take appropriate action and report on that action to its governing body.
53. The most efficient and effective way to fight fraud is to prevent fraud occurring in the first place. This can be achieved by sharing knowledge and raising awareness. During 2022-23:
 - the Council's bank, Nat West, provided a national seminar on Tackling Fraud Together - Top Threats to Local Authorities.
 - Internal Audit shared National Anti-Fraud Network alerts to the relevant parts of the organisation regularly throughout the year (see [Appendix 2](#))

Fraud Attempted Against the Council During 2022-23

54. In July 2022, a member of the public contacted the Council to query payments being made to the Council from a deceased relative's account. Although this did not appear to be fraud being perpetrated against the Council, it was passed to Internal Audit to investigate to assist the deceased's relative in their enquiries.
55. An investigation revealed that the payments were legitimately made and in full knowledge of the deceased person. Due to Data Protection legislation, the details of the payments could not be divulged to the deceased's relative. We contacted North Wales Police to obtain advice on the next steps they could take and passed this on to the deceased's relative.
56. In February 2023, the Highways, Waste and Property Service reported the theft and fraudulent misuse of a fuel card, following an accident involving one of its fleet vehicles in October 2022, which had just been discovered.
57. An initial investigation concluded that due to the length of time since the initial loss and the number of opportunities and locations where the theft could have occurred, there was little prospect of an investigation reaching a successful outcome.
58. Instead, an internal audit was conducted in April 2023 to provide assurance that the Council had effective arrangements in place to manage its fuel cards, safeguard against the risk of fraud and theft and achieve value for money.
59. Our review concluded that the Council managed its fuel cards effectively in the main, however there were some opportunities to strengthen controls and improve processes and we agreed an action plan with management, raising six issues for their consideration. We continue to monitor the addressing of these.

Conclusion

60. Some level of public sector fraud is likely, even in normal times, and 2022-23 continued to be a year of unprecedented challenges. Given that all elements of the classic fraud triangle in which fraud thrives (motivation, opportunity and rationalisation) are heightened, the prediction for fraud is that it continues to pose a major financial threat for councils, with no sign of slowing down.
61. The Council is not immune to theft in the workplace, which can go undetected for years, and occur at all levels. Unless we have the right protections in place, the Council will have little chance of recovering stolen cash and goods, and may face other expenses, such as regulatory fines.
62. The effective management of fraud and corruption risks is a critical part of an effective, modern council, one that manages its resources efficiently to secure value for money outcomes. The Council can reduce the risk of employee theft by implementing robust payment controls, regular audits, and a positive work culture.
63. Good progress is being made with delivering the Counter Fraud, Bribery and Corruption Strategy 2022-2025. Continued delivery of the Action Plan will ensure the Council is successful in fighting fraud. A key next step is the development of a Council-wide fraud risk assessment which will help to improve the Council's ability to identify potential instances of fraud, as well as any weaknesses in its counter-fraud arrangements or areas at higher risk of fraud. This will allow the Council to better target its limited resources and activities appropriately, particularly if and when new fraud risks emerge.
64. Finally, the behaviours and actions of individuals play a crucial role in tackling fraud risks. We must all, staff and members alike, play our part in creating a culture hostile to the risks of fraud and corruption, clearly setting out the line between acceptable and unacceptable behaviour within the Council.

Appendix 1 – Delivery of Counter Fraud, Bribery and Corruption Action Plan

Issue / Risk	Action	By Who	By When	Current Status
The risk of 'insider threat' has increased by over half since 2021	We will undertake an internal audit review of the arrangements for declaring potential conflicts of interest during 2022-23.	Internal Audit	March 2023	Work in Progress. Informal draft report has been prepared and shared with the Director of Function (Resources) and Section 151 Officer, and Head of Profession (HR) and Corporate Transformation for their views.
Disabled Facility Grants are identified by the FFCL as one of the main fraud risks in local government	We will undertake an internal audit review of the arrangements for managing fraud risks within Disabled Facility Grants during 2023-24.	Internal Audit	March 2024	Fieldwork in progress. Report to February 2024 Governance and Audit Committee.
Tenancy fraud is the largest growing fraud area in the UK	<p>Although the Head of Housing Services has assessed that, generally, tenancy fraud is low in Anglesey, we will work with the NFI to identify:</p> <ul style="list-style-type: none"> where an individual appears to be resident at two different addresses suggesting possible cases of subletting or dual tenancies cases where a housing tenant has died, but the Council may not have been notified so has not removed them from the tenancy where an individual appears to have registered on the waiting list using a different address to the one on the housing rents system, suggesting possible undisclosed changes in circumstances or that false information has been provided. 	Head of Audit and Risk in conjunction with the Service Manager Community Housing, Housing Services	March 2023	<p>Complete. NFI matches passed to Housing Service and investigated. See National Fraud Initiative Outcomes Report 2022-23.</p> <p>Also, an Internal Audit of Managing the Risk of Tenancy Fraud was completed in September 2023 and concluded that the Housing Service had adequate arrangements in place to manage the risk of housing tenancy fraud, with fundamental controls in place to deter and mitigate the risk of fraud provided for within its policies and contracts. However, there were some moderate governance weaknesses and internal controls that could be improved, and we raised five issues for management to consider.</p> <p>Ongoing support of the Service Manager Community Housing, Housing Service will be provided to undertake options for performing a Tenancy Audit.</p>

Issue / Risk	Action	By Who	By When	Current Status
Council tax single person discount is the second largest growing fraud area in the UK	<p>We will continue to work with the Revenues and Benefits Service Manager to support the periodic review of single person discounts.</p> <p>We will also pass on the results of the matches of the council tax single person discount and electoral roll from the 2022-23 NFI data matching exercise.</p>	Head of Audit and Risk in conjunction with the Revenues and Benefits Service Manager	<p>Ongoing</p> <p>March 2023</p>	<p>Ongoing.</p> <p>Matches provided to Revenues and Benefits Service. However due to other priorities, matches have not been investigated by the service. See National Fraud Initiative Outcomes Report 2022-23.</p>
Disabled parking concession (Blue Badge Scheme) represents 17% of the total cases of UK estimated public sector fraud	<p>We will work with Cyswllt Môn to bolster our counter-fraud activities in this area.</p> <p>We will also pass on the results of the matches of the disabled parking concessions and deceased persons from the 2022-23 NFI data matching exercise.</p>	Head of Audit and Risk in conjunction with the Cyswllt Môn Customer Experience Manager, Corporate Transformation	<p>Ongoing</p> <p>March 2023</p>	<p>Complete. Work with Cyswllt Môn to ensure internal control processes will be strengthened to ensure that the 'Blue Badge' administrators are able to proactively cross reference permit holders' details with deceased records, ensuring that badges are cancelled promptly.</p> <p>Complete. See National Fraud Initiative Outcomes Report 2022-23.</p>
Procurement was one of the highest perceived fraud risk areas in 2019-20	We will work with the Procurement Manager to implement the action plan following the internal audit review of 'Managing the Risk of Fraud and Corruption in Procurement', undertaken in August 2022.	Head of Audit and Risk in conjunction with the Procurement Manager	March 2023	<p>Work in progress. Four out of six 'Issues/Risks' remain outstanding from the Action Plan.</p> <ol style="list-style-type: none"> 1. The revision of the Procurement Strategy and Policy has been delayed due to new legislation 2. Programme of training targeted at officers with procurement responsibilities arranged for December 2023. 3. The Counter Fraud Working Group has not yet been set up 4. A mechanism for confidentially reporting potential or actual fraud is in development with the Web Team and will be hosted on the Customer

Issue / Risk	Action	By Who	By When	Current Status
				Relationship Management (CRM) system. It is planned for go live in January 2024.
Purchase to pay processes are vulnerable to fraud given their large processing volumes, diverse suppliers, staffing challenges, and high-value transactions	We will continue to work with the Creditors Team to identify and prevent error and fraud, including through the use of data analytics (continuous monitoring) and issuing National Anti-Fraud Network (NAFN) and other fraud alerts.	Head of Audit and Risk in conjunction with Payroll and Payments Team Manager	Ongoing	<p>Ongoing. Continuous monitoring carried out and identified 14 potential duplicate payments with a combined value of £53k in April 2023, as part of our follow up audit work in this area. We have provided the Creditors team with this information and work to investigate and recover any overpayments is underway.</p> <p>The NFI 2022/23 exercise highlighted an additional 8 potential duplicate payments with a combined value of £13k. We provide more information as part of our NFI Outcomes report.</p> <p>NAFN alerts issued- see Appendix 2.</p>
Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.	<p>Having a corporate counter-fraud framework, which provides a whole range of high-level parts, will contribute to the Council having an effective counter-fraud strategy. The Council has a robust framework of procedures and policies, which combine to act as an effective deterrent to fraudulent activity and provide the means for reporting or detecting fraud or corruption. We will therefore undertake:</p> <ul style="list-style-type: none"> • a comprehensive programme of policy refreshment • counter-fraud awareness raising • an eLearning package 	Head of Audit and Risk	December 2023	<p>Work in progress:</p> <ul style="list-style-type: none"> • Policy refreshment will be completed by the end of 2023/24. • A week long programme of training is being provided in December 2023 • An eLearning package is in development with the HR Learning and Development Team
The identification, assessment and	We will, in conjunction with services, develop three key work streams which will:	Head of Audit and Risk	December 2023	The establishment of a Counter Fraud Working Group is key to this action. A proposal will be

Issue / Risk	Action	By Who	By When	Current Status
<p>understanding of fraud risks is a cornerstone of effective counter-fraud arrangements</p>	<ul style="list-style-type: none"> • seek to identify fraud risks across the Council • assess fraud control activities and their effectiveness, and • dedicate the right level of resource to investigating and detecting fraud where reported <p>A counter-fraud working group will be developed to help identify fraud risk across the Council.</p> <p>We will work with the group to develop a fraud risk assessment to identify the possible frauds to which services may be exposed. The assessment will estimate both the potential impact of a given fraud and the likelihood of it occurring. The results of the assessments will enable the Council to understand better the fraud-threat environment in which it operates. The assessments will also be used as a tool to assist in focusing resources on the most relevant fraud risks.</p>			<p>made to Leadership Team in early 2024 to seek support for the establishment of this group.</p>
<p>Reactive referrals are often the primary source of work for the Internal Audit Team.</p>	<p>It is often the alertness of the public or employees that generate referrals and enables detection to occur. We will explore the provision of a fraud-reporting tool for staff and public to report concerns.</p>	<p>Head of Audit and Risk in conjunction with the IT Team Manager</p>	<p>June 2023</p>	<p>Work in progress. Work was delayed due to the Web Team’s work on the Customer Relationship Management System. Currently in development with an anticipated go-live date of January 2024.</p>
<p>Making the best use of information and technology by</p>	<p>We will participate in the annual and biennial NFI exercises, which use data provided by some 1,200 participating organisations from</p>	<p>Head of Audit and Risk in</p>	<p>Ongoing</p>	<p>Ongoing. See National Fraud Initiative Outcomes Report 2022-23.</p>

Issue / Risk	Action	By Who	By When	Current Status
participating in the National Fraud Initiative	across the public and private sectors to prevent and detect fraud. The NFI matches electronic data within and between public and private sector bodies, which include police authorities, local probation boards, fire and rescue authorities as well as local councils and a number of private sector bodies. The NFI data matching plays an important role in protecting the public purse against fraud risks.	conjunction with services		
Promotion of an anti-fraud culture	We will promote an anti-fraud culture across the Council by publicising the impact of fraud on the Council and the community, through social media.	Head of Audit and Risk in conjunction with the Corporate Communications Team	Ongoing	Not yet started.
Raising awareness	The best way to prevent fraud is to share knowledge and raise awareness. Therefore, we will in conjunction with the Training and Development Team, hold regular fraud awareness raising events, including issuing newsletters, training sessions and briefings.	Head of Audit and Risk in conjunction with the Training and Development Manager	Ongoing	A week long programme of training events is being held in December 2023.
Fraud Reporting	All fraud occurrences are required to be reported to Internal Audit. We will report investigation outcomes and lessons to be learned to the Governance and Audit Committee and the Leadership Team.	Head of Audit and Risk in conjunction with services	Ongoing	Ongoing. Information is provided to the Governance and Audit Committee through the Annual Counter Fraud, Bribery and Corruption Report and the Internal Audit Updates which are submitted to every meeting of the Governance and Audit Committee.

Issue / Risk	Action	By Who	By When	Current Status
Collaboration, learning lessons and closing the gap	We will continue collaborating across the north Wales region to drive forward improvements in counter-fraud activity, including addressing the 15 recommendations made by the Auditor General in his July 2020 report. We will also continue collaborating across national boundaries to collaborate with the North West Chief Audit Executive Counter Fraud Sub Group, to learn lessons, share good practice and close the gap.	Head of Audit and Risk	Ongoing	Ongoing. The North and Mid Wales Audit Partnership Counter Fraud Working Group has completed its work on developing a template to address the 15 recommendations made by the Auditor General. The Group will continue meeting to share knowledge, organise training and discuss emerging risks.
Protecting the Council and its residents	To ensure our counter-fraud strategy aligns with the Council's safeguarding responsibilities to actively protect the most vulnerable in our communities, we will work closely with social care teams to develop joint approaches to identify best practice in countering risks relating to social care fraud.	Head of Audit and Risk in conjunction with the Director of Social Services	Ongoing	Not yet started.

Appendix 2 – National Anti-Fraud Network Alerts

NAFN Data and Intelligence Services is a public sector organisation currently hosted by Tameside MBC. NAFN was established in 1997 by a core group of local authorities from across England and Wales to work collaboratively to explore the exchange of intelligence to address fraud across the country. Currently, almost 90% of local authorities are members, along with affiliated wider public authorities including social housing providers.

NAFN provides an extensive range of data and intelligence services. Along with our colleagues in Trading Standards, we use NAFN for a variety of purposes. In particular, we use NAFN's service to alert colleagues of current frauds being perpetrated across the sector in England and Wales. These alerts have been instrumental in raising the awareness of officers, particularly in the Payments Team, of frauds that are currently being attempted against the sector.

The graph below highlights the variety and scope of alerts received and distributed across the Council:

