



HARROW COUNCIL

CORPORATE ANTI-FRAUD POLICY

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LETTER FROM THE LEADER AND CHIEF EXECUTIVE

To: All Members and Employees

Harrow Council has established a reputation as an authority that takes firm action against fraud and corruption. From Voice Risk Analysis software to high profile court cases, the authority has repeatedly demonstrated its determination to defend public finances.

This task is particularly vital during a time of recession when Harrow Council faces unprecedented demands on its benefits system. The public rightfully expects the Council to exercise the utmost care in seeing that only those who are truly entitled to financial help receive it.

As Harrow's largest employer, the Council also has a special duty in making clear to all members, employees and contractors that malpractice in any form will not be tolerated. The authority needs to demonstrate the highest standards of probity and transparency at both officer and councillor level.

All council employees are reminded that it is their duty to report any financial or professional misconduct. The Council has a well established 'whistle blowing' procedure and will always investigate when presented with serious concerns.

This new Corporate Anti-Fraud Policy sets out the responsibilities the Council expects from its staff. We urge you to study it carefully and join with us in ensuring Harrow Council retains its good name for corporate Governance.



A handwritten signature in black ink, appearing to read 'David Ashton', written over a horizontal line.

**Councillor David Ashton
Leader of the Council**



A handwritten signature in blue ink, appearing to read 'Michael Lockwood', written over a horizontal line.

**Michael Lockwood
Chief Executive**

HARROW COUNCIL
CORPORATE ANTI-FRAUD POLICY

1.0 FOREWORD

- 1.1** This document sets out the Council's policy and framework in relation to fraud and corruption which will be reviewed on an annual basis. It has the full support of the Council's Members and the Corporate Leadership Group. The Council is committed to the elimination of fraud, corruption and misappropriation and to the promotion of high standards of integrity.
- 1.2** The United Kingdom public sector maintains high standards of probity and has a good reputation for protecting public finances. Sound systems of public accountability are vital to effective management and in maintaining public confidence. Harrow Council shares these high standards and is committed to protecting the public funds entrusted to it. The minimisation of losses to fraud is essential for ensuring that public resources are used for their intended purpose, that of providing services to the citizens of Harrow.
- 1.3** The public is entitled to expect Harrow Council to conduct its business with integrity, honesty and transparency and demand the highest standards of conduct from those working for it. This Corporate Anti-Fraud Policy outlines the Council's commitment to creating an anti-fraud service & culture and maintaining high ethical standards in its administration of public funds. It also outlines the mechanisms in place to prevent, detect and investigate fraudulent activity.

2.0 INTRODUCTION

2.1 For the purposes of this policy, the definition of fraud is covered by The Fraud Act 2006 which came into force on 15th January 2007 which legally defined the act of fraud for the first time. The act repealed all the **deception** offences in the Theft Acts of 1968 and 1978 and replaced them with a single offence of fraud (Section 1 of the act) which can be committed in three different ways by:-

- False representation (Section 2 of the act);
- Failure to disclose information where there is a legal duty to do so (Section 3 of the act);
- Abuse of position (Section 4 of the act).

The Act also created new offences of possession (Section 6 of the act) and making or supplying articles for use in frauds (Section 7 of the act).

Obtaining services by deception was replaced by a new offence of obtaining services dishonestly (Section 11 of the act).

2.2 For allegations of fraud involving offences committed prior to 15 January 2007 and for outright theft which does not necessarily require a fraud to be committed, the following categories will still apply:-

- ***Theft***
Dishonestly appropriating the property of another with the intention of permanently depriving them of it (Theft Act 1968). This may include the removal or misuse of funds, assets or cash.
- ***False Accounting***
Dishonestly destroying, defacing, concealing or falsifying any account, record or document required for any accounting purpose, with a view to personal gain or gain for another, or with intent to cause loss to another or furnishing information which is or maybe misleading, false or deceptive. (Theft Act 1968).
- ***Bribery and Corruption***
The offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions taken by the authority, its members or officers (Prevention of Corrupt Practices Acts 1889 and 1916).

- **Deception**
Obtaining property or pecuniary advantage by deception (Section 15 and 16 of the Theft Act 1968) and obtaining services or evading a liability by deception (Section 1 and 2 of the Theft Act 1978)
- **Collusion**
The term collusion describes any case in which someone incites, instigates, aids and abets, conspires or attempts to commit any of the crimes listed above.

2.3 The policy defines roles and responsibilities for dealing with the threat of fraud and corruption, both internally and externally and it applies to the following groups.

- The Corporate Anti-Fraud Team and Internal Audit
- Members
- Employees
- Contractors and suppliers
- The Public and external organisations

2.4 In all its dealings, the Authority will adhere to the seven principles of public life set out in the Nolan Committee's report on *Standards in Public Life*.

- **Selflessness**
Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their families, or their friends.
- **Integrity**
Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.
- **Objectivity**
In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

- **Accountability**

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

- **Openness**

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands. Openness requires an inclusive approach, an outward focus and a commitment to partnership working.

- **Honesty**

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

- **Leadership**

Holders of public office should promote and support these principles by leadership and example.

3.0 THE ANTI-FRAUD FRAMEWORK

The Council takes ultimate responsibility for the protection of its finances and those that are administered on behalf of the Government. The Council recognises that fraud and corruption are costly in terms of reputational risk and financial loss. The Corporate Governance Framework which underpins the Council's activities has a number of components that exist to protect the Council against fraud and corruption. These are:-

- **Members Code of Conduct**
This contains guidance on pecuniary and non-pecuniary interests, confidentiality, access to documents and meetings, relationships between members and officers, gifts and hospitality; Contract Procedure Rules and Financial Regulations, and the Constitution.
- **Code of Conduct for Council Employees**
This covers general standards; financial and non-financial interests; relationships with colleagues, managers, councillors, contractors, the press and the public; health and safety; care of money and property; political neutrality and political restrictions; and responsibilities of Directors and Chief Officers.
- **Register of Interests, Gifts and Hospitality**
This is covered in both of the above codes and illustrates clear advice when dealing with any situations concerning interests, gifts and hospitality
- **The Council Constitution and financial regulations**
The Council Constitution sets out how the Council will manage its affairs. Financial Regulations provide the framework within which the Council manages its finances and safeguards its assets. They are issued by the Council and are binding on all employees.
- **Internal Audits & controls**
These are undertaken by the Authority's Internal Audit (IA) department in accordance with the requirements of the Accounts and Audit Regulations 1996 and associated professional guidelines. Reviews of control systems are conducted across all departments of the Council and coverage is determined using an objective risk based process. The reviews provide assurance on the effectiveness of internal controls, and alert managers to system weaknesses in order that corrective action can be taken to minimise risk. Ongoing advice on risk management and control improvement is also provided. An annual report on coverage and key findings is submitted to the Overview and Scrutiny Committee. See Appendix 1 for role and responsibility split between IA and CAFT.

- **External Audits**

External audits are carried out by Deloitte and Touche in accordance with the provisions of the Audit Commission Act 1998, the Accounts and Audit Regulations 1996, and the accompanying Code of Audit Practice. The external auditor undertakes a planned programme of work across the Authority, including an annual review of the Authority's arrangements for preventing and detecting fraud and corruption. The External Auditor presents an annual report on coverage and key findings to the Cabinet and to the Overview and Scrutiny Committee.

- **Independent External Inspection**

The Authority is subject to regular inspection by a number of external agencies and the Local Ombudsman. These provide further independent evidence on the adequacy of systems and may highlight irregularities for further investigation. The work of the Audit Commission is particularly relevant here in terms of benefit administration.

- **Contract Procedure Rules**

These promote good purchasing and public accountability and deter fraud and corruption. Contract Procedure Rules are supplement to the Financial Regulations and form part of the constitution. It covers officer responsibilities, competition requirements and basic principles of purchase disposal of goods and services, partnership arrangements and exemptions/waivers of contract procedure rules. Failure to comply with these rules when letting contracts may result in disciplinary action, and employees have a duty to report breaches of the Contract procedure rules to an appropriate senior manager, internal audit or the CAFT. Further detailed advice can be sought from the Corporate Procurement Department.

- **National Fraud Initiative (NFI)**

As part of the annual external audit process, the Audit Commission requires the Authority to participate in the National Fraud Initiative (NFI). The Serious Crime Act 2007 gave the Audit Commission new statutory powers to conduct data matching exercises by inserting a new Part 2A into the Audit Commission Act 1998. The Authority provides data from its computer systems, which is matched with that of other authorities and agencies, to identify possible fraud. Details of matches are returned to the Authority where further internal investigations are undertaken to identify and pursue cases of fraud and irregularity. CAFT act as key contact for the authority in co-ordinating this exercise and ensuring that data subjects are informed in a timely manner when the exercise is undertaken as per best practice guidance from the Audit Commission and Information Commissioner .

- **Whistleblowing**

The Authority's whistleblowing policy enables employees to report concerns about a more senior officer, or a Councillor, without the fear of resultant victimisation, whilst protecting officers and members from uninformed or vexatious allegations. The whistleblowing

policy was re-launched in September 2008 and details of the procedure can be found in Harrow's policy index. Whistleblowers are also protected by the Public Interest Disclosure Act 1998.

- **Money Laundering Policy**

There have been significant changes to the legislation concerning money laundering (the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2003), which have broadened the definition of money laundering and increased the range of activities caught by the statutory framework. Harrow's Money Laundering policy places a responsibility on all employees to report suspicious financial activity and on the Money Laundering Reporting Officer (MLRO) to ensure that suspicions are investigated appropriately.

- **Corporate Induction**

A Corporate Induction programme for all staff which includes expected standards of probity.

- **The Corporate Anti-Fraud Team (CAFT)**

The Corporate Anti-Fraud Team investigates allegations of fraud and corruption involving the authority, its members, employees, contractors and suppliers, the public and external organisations. They undertake both reactive counter fraud work and a risk based programme of proactive counter fraud work which aims to create a zero tolerance culture. The work will be closely co-ordinated with Internal Audit so that the framework in place to deal with fraud is robust and thorough. See Appendix 1 for roles and responsibility split between IA and CAFT.

- **The National Anti-Fraud Network (NAFN)**

NAFN is the central point of contact for authorities to exchange information across the country and obtain intelligence relating to allegations of fraud and ongoing investigation queries. The authority has been a member of NAFN and CAFT actively encourage all enforcement teams to utilise the services they provide.

- **Fraud Response Plan**

The fraud response plan details instructions required at the point of discovery of fraud, to whom the fraud should be reported, how the authority investigates, securing evidence, guidance surrounding contact with employees under suspicion, interviewing, when to contact the police, guidance about the recovery of assets and how to mitigate the threat of future fraud by taking appropriate action to improve controls.

- **The Regulation of Investigatory Powers Act 2000 (RIPA)**
 The Council has a policy surrounding the conduct of surveillance and accessing communications data. It provides clear direction in terms of roles, responsibilities and legal obligations when considering this action. Further advice can be sought from Legal Services or CAFT on this matter.
- **Prosecution and Sanction Policy**
 CAFT is responsible for drafting the Prosecution and Sanction Policy in relation to criminal investigations conducted by CAFT on matters of fraud and corruption. Advice should be sought from them concerning this policy.
- **Effective recruitment and selection procedures**
 The Council's Recruitment and Selection Procedure ensures that employees are appointed on merit and provides controls to eliminate the appointment of unsuitable persons: This can be found in Harrow's policy index.
- **Conduct Procedure**
 The Council's Conduct Procedure aims to help and encourage all employees to achieve and maintain acceptable standards of conduct. This can be found in Harrow's policy index.
- **Harrow Strategic Partnership**
 The Crime and Disorder Act 1998 requires the Metropolitan Police Service and other specified bodies to undertake prescribed steps in a crime reduction initiative for London. As a result, partnerships have been developed with London local authorities, with the aim of identifying areas where increased liaison can reduce levels of crime, and enhance the effectiveness of fraud and corruption investigation in the public sector. This is achieved through intelligence sharing, the development of partnership protocols, crime prevention and training.

The Council believes that countering fraud and corruption is the responsibility of everyone in the organisation and not just those in Senior Management, the Corporate Anti-Fraud Team or Internal Audit. Fraud prevention and detection is an integral part of delivering services and fraud threats need to be considered alongside other service factors.

4.0 THE FRAUD RISKS

The Council is responsible for administering public finances and undertakes many transactions including direct income and expenditure and those activities that we administer on behalf of Central Government. Those seeking to defraud the Council may target these sources of income and expenditure and valuable assets.

The Council will be watchful in all of these areas and will be proactive in prevention, detection, investigation and remedy. The Council will not be afraid to meet a difficult challenge head on and confront uncomfortable situations where it is felt appropriate. The authority will always seek to take a robust line and press for the strongest sanctions against those intent on committing fraud, including criminal prosecution and confiscation under the Proceeds of Crime Act 2002.

5.0 ROLES AND RESPONSIBILITIES

5.1 Corporate Anti-Fraud Team and Internal Audit

The CAFT will provide the Council's Anti-Fraud Service. IA will ensure that sound and effective audit is undertaken of the Council systems and processes. The two branches of the operation will work closely in a seamless manner to assist management to implement appropriate controls and provide solutions to control failures.

The Council actively encourages employees to whistleblow on colleagues who are suspected of committing fraud. The Whistleblowing policy provides further details on how employees can utilise the protection offered by the Public Interest Disclosure Act 1998. All employees, the public and members are encouraged to contact the CAFT or IA with any suspicion of fraud, corruption, financial malpractice or the abuse of official position.

CAFT will utilise all methods to detect and investigate fraud. This includes data-matching, data mining, open source research, surveillance and intelligence led investigations.

CAFT is responsible for assessing the authorities counter fraud arrangements and performance against professional guidance and findings of internal reviews and investigations. Benchmarking will be used to assess counter fraud arrangements to ensure that there is value for money central to counter fraud activity

CAFT is charged with the responsibility of working in partnership with IA leading the fight against fraud and corruption. The team reports to the Divisional Director Audit & Risk, Corporate Director of Finance and the Chief Executive and is authorised to investigate allegations of fraud and corruption under Section 222 of the Local Government Act 1972.

5.2 Members

Members are expected to act in a manner which sets an example to the community whom they represent and to the employees of the council who deliver services.

Members will comply with the Members Code of Conduct. This contains guidance on pecuniary and non-pecuniary interests, confidentiality, access to documents and meetings, relationships between members and officers, gifts and hospitality; Contract Procedure Rules and Financial Regulations and Standards, and the Constitution. Also included is the code of practice for dealing with contraventions of Section 114 of the Local Government Act 1988 ('financial irregularities').

After approving a Corporate Anti-Fraud Policy, members will be expected to play an important role through leading by example and supporting it.

The Council has an established Standards Committee which has independent representatives within its memberships, to examine member misconduct.

Allegations about members that are received by either IA or CAFT will be referred to the Monitoring Officer immediately. The Monitoring Officer may use the services the CAFT for the purposes of any investigations.

All allegations of fraud and corruption made against our Members will be fully investigated in accordance with the provisions of the Local Government Act 2000.

5.3 Employees

Our employees are the first line of defence against fraud and corruption. They are expected to conduct themselves in ways which are beyond reproach, above suspicion and fully accountable. It is the responsibility of directors and managers to be aware of the appropriate financial and other anti-fraud regulations and to be responsible for ensuring compliance to them by the staff for which they are responsible.

We acknowledge that our systems are vulnerable from attack from within the authority, particularly by those intent on gaining knowledge of control weaknesses through their official position. Prevention is far better than cure and managers must establish and maintain systems of internal control ensuring that the Council's resources are properly applied on the activities intended. This includes the responsibility for the prevention and detection of fraud, corruption and financial malpractice.

All personnel employed by or on behalf of the Council have a duty to assist with an investigation. Failure to do so may be considered a breach of trust or failure to comply with financial regulations which could lead to disciplinary action under the Conduct procedure.

Those employees that commit fraud against the Council will be subject to disciplinary action, civil action or criminal prosecution or all of the afore mentioned where deemed appropriate. We will also recommend disciplinary action against those that commit fraud against other Local Authorities, the Department for Works and Pensions or any other agency administering public funds.

Advice & assistance will be provided by CAFT and IA to Human Resources relating to the recruitment process and employee conduct in relation to fraud. The Council's Recruitment and Selection Procedure ensures that employees are appointed on merit and provides controls to eliminate the appointment of unsuitable persons:-

- Applicants are required to complete an application form and declare any criminal convictions that are not spent. Where appropriate, applicants are also required to declare all past offences or pending prosecutions and may also be subject to a police check.
- New employees are required to provide a National Insurance number which is validated in accordance with Department for Work and Pensions procedures.
- Applicants are required to produce documentary evidence of any qualifications they claim to hold. If doubt arises as to the authenticity of a qualification, this will be verified with the examination board /professional body. The CAFT can provide assistance in this area.
- Written references are requested for all successful applicants, one of which must be obtained from the most recent/relevant employer. The Council's fidelity insurance guarantee requires that applicants for posts with responsibility for money, goods, accounts, or computer programming/operation of financial systems must provide satisfactory references from all employers during the previous 3 years. If doubt arises as to the authenticity of references then further checks should be carried out to confirm. The CAFT can provide assistance in this area.
- Applicants who are offered appointments are required to provide proof of eligibility to work in the UK prior to commencing employment. Sections 15 to 26 of The Immigration, Asylum and Nationality Act 2006 that came into force on 29 February 2008 places responsibilities on employers to ensure that an employee has the right to work in the UK. Failure to comply with this act may result in either criminal or civil proceedings being taken against employers for a breach. The civil penalty for a breach can be anything up to £10,000 per illegal worker and the criminal penalty of knowingly employing an illegal worker can result in a prison sentence of up to 2 years and/or an unlimited fine.
- Any suspicions concerning documentation confirming eligibility to work in the UK or identity documentation should be referred to the CAFT immediately for further enquiries to be made.

5.4 Contractors and suppliers

Those organisations employed to work on behalf of the Council are expected to maintain strong anti-fraud principles. Our contract partners will be expected to have adequate recruitment procedures and controls when they are administering finance on behalf of the Council.

We expect our partners to have appropriate controls in place to minimise fraud and to provide access to their financial records as they relate to our finances, and their staff will be required to assist fully in any investigation.

We will seek the strongest available sanctions against contractors that commit fraud against the Council or who commit fraud against public funds. We will request that the organisation takes necessary action against the individual and we will require them to be removed from the Harrow account.

5.5 The Public and external organisations

Members of the public receive financial assistance and benefits from the Council through a variety of sources. These include Council Tenancies, Temporary Accommodation, Renovation and other housing related grants, Housing and Council Tax Benefit, Council Tax discounts, Right to Buy discounts, Direct care payments, Parking concessions, and Student awards. At some time or another these areas have been subject to attack by those intent on committing fraud which means that there is less money and resources available for those in genuine need.

Historically, Housing Benefit has received significant attention from Investigation personnel due to the sheer scale of the financial support the scheme receives from Central government. Projects such as the National Fraud Initiative (NFI), the Housing Benefit Matching Service and Partnership working with agencies like the DWP, HMRC, The UK Border Agency and the Pensions Service have strengthened the good work already being done.

Nevertheless, it is recognised that the above mentioned areas require the same focus but will perhaps not receive the same volume of cases in terms of investigations as Housing Benefit. The same principles of investigations will apply across the board where fraud and corruption is alleged.

All applications for financial or other assistance will be verified to the highest standard and all data available to the Council will be used to corroborate information provided by applicants for the purposes of preventing and detecting fraud. All staff involved in assessing applications for assistance and/or verifying identification documentation submitted in support of applications will be provided with ongoing fraud awareness training.

Fraud trends will be analysed to identify high risk areas and this will be supported by pro-active fraud drives based upon that analysis.

Information exchange will be conducted where allegations are received within the framework of the Data Protection Act 1998 for the purposes of preventing and detecting crime or under statutory legislation where it exists.

The Council will make full use of its statutory powers including the power to enter business premises and obtain information regarding benefit customers and the authority to seek information from financial institutions and utilities companies in respect of benefit claims.

We will apply appropriate sanctions in all cases where it is felt that fraud or attempted fraud has been perpetrated against the authority. These will range from official warnings to crown court prosecution. We will also seek to recover any monies obtained fraudulently, including freezing assets, utilising the Proceeds of Crime Act 2002, confiscation orders, civil recovery and general debt recovery.

We will use the Council's Legal Services Department, the Department for Work and Pensions Prosecution Division and the Crown Prosecution Service to bring offenders to justice. Prosecutions will not be limited to Housing and Council Tax Benefit fraud cases but will include any area within the Council where there is evidence to indicate a fraud related offence has been committed and the case meets the standards required in the CAFT Prosecution and Sanction Policy and *The Code for Crown Prosecutors*.

As a deterrent, we will publicise our successful sanctions through the Council's Communications Team and in the local and national media where the law allows us to do so and periodically run targeted anti-fraud campaigns within the borough to raise fraud awareness.

Any suspicion of fraud should be referred to CAFT using the appropriate referral forms found on the intranet and website.

Public referrals can be made via the website www.harrow.gov.uk/fraudform or by e-mailing information through to fraud@harrow.gov.uk

6.0 PROSECUTION AND SANCTION POLICY

Where evidence of fraud and corruption is identified, appropriate sanctions will be sought in line with the Prosecution and Sanction Policy. Central to this policy is the Evidential and Public Interest Test which makes up *The Code for Crown Prosecutors*.

There are alternative case disposals options available to the CAFT at the end of an investigation where fraud is proven aside from prosecution. These are cautions (available to all types of fraud) and administrative penalties (benefit fraud cases only).

All cases of proven fraud recommended for sanction are subjected to the evidential and public interest test by management so that there is consistency, cost effectiveness and to ensure that the process is robust and transparent.

The ultimate decision on prosecution is taken by the prosecuting body. In Harrow's case this may be Legal Services, Prosecution Division (DWP) or the Crown Prosecution Service.

See CAFT Prosecution and Sanction Policy for more details.

7.0 REPORTING AND PUBLICITY

Incidents of fraud and corruption are reported through the following mechanisms:

- **Governance, Audit & Risk Management Committee (GARM)**

The Governance, Audit & Risk Management Committee considers the circumstances of all significant irregularities, and can report on, and make recommendations to, the Cabinet or other appropriate body. Accordingly, the Divisional Director, Audit and Risk, reports individual cases on a six-monthly basis, with an annual report summarising volumes and values and identifying trends. Similarly the Corporate Counter Fraud Manager will submit regular reports to the Committee on the activities of the CAFT.

- **Audit Commission**

The Authority reports annually to the Audit Commission on identified cases of fraud and corruption and individually in cases as and when overpayments/losses are in excess of £10,000 in the form of an AF70 return.

- **Department for Work and Pensions (DWP)**

CAFT report Housing/Council Tax Benefit fraud activity on a quarterly basis to the DWP. The data includes overpayments, investigation resources, fraud referrals, investigations conducted and sanction outcomes.

- **Publicity**

Where appropriate, the Authority will publicise actions taken to identify fraud and corruption, and the outcomes of prosecutions using the Communications Team.

8.0 CONCLUSION

Harrow has in place a robust network of systems, policies and procedures to assist in the fight against fraud. It is determined to see that these arrangements will keep pace with future developments, in both preventative and detection techniques regarding fraudulent and corrupt activity affecting its operation or related responsibilities.

The authority is committed to identifying fraud at an early stage and putting in place remedies to prevent it re-occurring. It has committed trained professionals in place to deal with fraud both reactively and proactively.

An ounce of prevention is worth a pound of cure, however we realise that there are individuals and groups intent on penetrating even the most robust system of controls. Those that seek to take away resources from the community will be identified and the strongest penalties sought after to deter others from attempting.

The approval of the policy by Cabinet demonstrates Harrows commitment to protecting public funds and minimising losses to fraud and corruption. Having made this commitment it is vital that Chief Officers put in place arrangements for disseminating the policy and promoting awareness throughout their departments.

APPENDIX 1 – KEY ROLES AND RESPONSIBILITIES

AUDIT AND RISK FUNCTION	CORPORATE ANTI-FRAUD TEAM FUNCTION
Audits of the council's overall anti-fraud arrangements, including financial irregularities	Drafting/updating of anti-fraud policy, fraud response plan and investigation guidelines.
Audits of the council's investigation arrangements (CAFT).	National Anti-Fraud Network liaison, fraud/scam alerts, police liaison/protocols, bulletins, newsletters.
Systems based anti-fraud reviews in high risk areas.	National Fraud Initiative (NFI) investigations and co-ordination.
Investigation of irregularities which appear to stem from errors or system weaknesses.	Investigation of irregularities which appear to stem from fraud, theft, deception, bribery and corruption or collusion. To include internal and external cases and any surveillance/RIPA activities.
Systems advice on fraud prevention and detection.	Advice and guidance on fraud investigation, awareness raising activities.
Reporting to the Governance, Audit & Risk Management Committee (GARM) on irregularities arising from systems weaknesses.	Reporting to Governance, Audit & Risk Management Committee (GARM) on cases of fraud, theft, deception, bribery and corruption or collusion. Benchmarking and trend analysis.
Assisting external audit in their annual review of anti-fraud arrangements.	Assisting external audit in their annual review of anti-fraud arrangements.