



AUDIT COMMITTEE

DATE:	Thursday, 26 January 2023
TIME:	10.30 am
VENUE:	Committee Room - Town Hall, Station Road, Clacton-on-Sea, CO15 1SE

MEMBERSHIP:

Councillor Coley (Charman)	Councillor Miles
Councillor Alexander (Vice-Chariman)	Councillor Steady
Councillor Fairley	

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DATE OF PUBLICATION: Wednesday, 18 January 2023

AGENDA

1 Apologies for Absence and Substitutions

The Committee is asked to note any apologies for absence and substitutions received from Members.

2 Minutes of the Last Meeting (Pages 1 - 4)

To confirm and sign as a correct record, the minutes of the last meeting of the Committee, held on Thursday 15 December 2022.

3 Declarations of Interest

Councillors are invited to declare any Disclosable Pecuniary Interests or Personal Interest, and the nature of it, in relation to any item on the agenda.

4 Questions on Notice pursuant to Council Procedure Rule 38

Subject to providing two working days' notice, a Member of the Committee may ask the Chairman of the Committee a question on any matter in relation to which the Council has powers or duties which affect the Tendring District **and** which falls within the terms of reference of the Committee.

5 Report of the Internal Audit Manager - A.1 - Report on Internal Audit (Pages 5 - 18)

To provide the Committee with a periodic report on the Internal Audit function for the period September 2022 – December 2023, as required by the professional standards.

6 Report of the Assistant Director (Finance & IT) - A.2 - Table of Outstanding Issues (Pages 19 - 36)

To present to the Committee the progress on outstanding actions identified by the Committee along with general updates on other issues that fall within the responsibilities of the Committee.

7 Report of the Assurance and Resilience Manager - A.3 - Anti-Fraud and Corruption Strategy (Pages 37 - 58)

To present to the Audit Committee an updated Anti-Fraud and Corruption Strategy.

Date of the Next Scheduled Meeting

The next scheduled meeting of the Audit Committee is to be held in the Committee Room - Town Hall, Station Road, Clacton-on-Sea, CO15 1SE at 10.30 am on Thursday, 30 March 2023.

Information for Visitors

FIRE EVACUATION PROCEDURE

There is no alarm test scheduled for this meeting. In the event of an alarm sounding, please calmly make your way out of any of the fire exits in the hall and follow the exit signs out of the building.

Please heed the instructions given by any member of staff and they will assist you in leaving the building and direct you to the assembly point.

Please do not re-enter the building until you are advised it is safe to do so by the relevant member of staff.

Your calmness and assistance is greatly appreciated.

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE,
HELD ON THURSDAY, 15TH DECEMBER, 2022 AT 10.30 AM
IN THE COMMITTEE ROOM - TOWN HALL, STATION ROAD, CLACTON-ON-SEA,
CO15 1SE**

Present:	Councillors Coley (Chairman), Alexander (Vice-Chairman), Fairley and Steady
In Attendance:	Richard Barrett (Assistant Director (Finance and IT) & Section 151 Officer), Craig Clawson (Internal Audit Manager), Karen Townshend (Executive Projects Manager (Governance)) and Keith Durran (Committee Services Officer)
Also in Attendance via MS Teams:	Aphrodite Lefevre and Tharshiha Vosper of BDO LLP (the Council's External Auditors)

15. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

An apology for absence was received from Councillor Miles (with no substitution).

16. MINUTES OF THE LAST MEETING

The Minutes of the last meeting of the Committee held on Thursday 29 September 2022 were approved as a correct record and were signed by the Chairman.

17. DECLARATIONS OF INTEREST

There were no declarations of interest made on this occasion.

18. QUESTIONS ON NOTICE PURSUANT TO COUNCIL PROCEDURE RULE 38

No Questions on Notice pursuant to the provisions of Council Procedure Rule 38 had been submitted on this occasion.

19. REPORT OF THE ASSISTANT DIRECTOR, FINANCE & IT - A.1 - UPDATE ON OUR EXTERNAL AUDITORS

The Committee had before it a progress report from the Council's External Auditors, which set out the work that they had completed on the areas of significant risk and the results of that work. The results were still going through a quality and review process but what was very positive to report was that the Auditors had not identified any errors or significant concerns or any control weaknesses that they needed to bring to the Council's attention.

Aphrodite Lefevre and Tharshiha Vosper of BDO LLP (the Council's External Auditors) talked the Committee through their report.

Members heard that the report included:

“an overview of our work and it confirms a number of items on the consistency of the narrative report which includes the governance statement with the financial statements and we haven't identified any significant accounting policy changes”,

and that,

“we have confirmed that to date we haven't identified any confirmed misstatements that we need to bring to your attention”

Regarding risk the Committee heard that:

“our risk assessment is an ongoing process throughout the audit however just to confirm we haven't raised any new significant risks other than the ones that we've reported within our planning report”

The Committee also heard that:

“Our work on investment properties is complete however some of the other work around land and buildings ~~and the work~~ is still in progress namely it's around the verification”.

In relation to fraud, it was reported that:

“we haven't identified any instances of suspected fraud or confirmed fraud, the same with laws and regulations we haven't identified any instances of non-compliance with laws and regulations and then in respect to related parties from the work that we've undertaken whilst we've raised one internal control weakness we haven't identified any significant issues”,

and also in relation to the pension liability it was said that:

“in summary we didn't find any issues when we assess the competency of the management expert and we also agreed all of the disclosures included within the financial statements to the report that was provided by the actuary. The assumptions on which the Council has based its disclosure are consistent with those used by the actuary and then we have also checked what assumptions the Council actually has used and made sure that they are in line with other actuaries and other kind of market data and confirmed that these are all within acceptable ranges and are appropriate”.

The Committee questioned an issue on page 16 of the report regarding *“undisclosed directorships”* and asked for more context on both.

The Auditors responded that in respect of the undisclosed directorships that it this was still in the very early stages of investigation and that they still had to check if those directorships belonged to Members or ~~just~~ other people with the same name.

The Committee pointed out that that these were *“quite explosive comments”* to include within a report without any confirmation.

The Auditors confirmed that once they had finished their investigations, they would edit the report appropriately.

It was reported to Members that the Auditors had now increased their staffing on this particular Audit in order to complete it in January 2023.

The meeting was declared closed at 10.58 am

Chairman

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AUDIT COMMITTEE

26 JANUARY 2023

REPORT OF INTERNAL AUDIT MANAGER

A.1 REPORT ON INTERNAL AUDIT – SEPTEMBER 2022 - DECEMBER 2022

(Report prepared by Craig Clawson)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To provide a progress report on the Internal Audit function for the period September 2022 – December 2022.

EXECUTIVE SUMMARY

- A total of nine audits have been completed since the previous update in September 2022. Four of the six audits in fieldwork are close to completion. The final 12 audits have been allocated and due to progress in the final quarter.
- All audits complete in this period received a satisfactory level of assurance.
- An external quality assessment is recommended for Internal Audit functions every five years. Therefore, our assessment will be due in March 2023. As this is the end of the financial year which is one of our busiest periods, it is requested to delay the assessment until later in the 2023/24 financial year.

RECOMMENDATION(S)

- That the reports be considered and noted; and
- The Five Yearly External Quality Assessment due in March 2023 be deferred to later in the 2023/24 financial year.

REASON(S) FOR THE RECOMMENDATION(S)

The above recommendations are required to ensure that the Audit Committee agree and accept the contents of the report.

ALTERNATIVE OPTIONS CONSIDERED

The External Quality Assessment could be undertaken sooner, however additional resources would be required to do so when the impact is considered low risk.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

Provision of adequate and effective internal audit helps demonstrate the Council's commitment to corporate governance matters. It also links in with the Council's key priorities of 'Delivering high quality services' and having 'Strong finances and governance'.

LEGAL REQUIREMENTS (including legislation & constitutional powers)

The Council has a statutory responsibility to maintain adequate and effective internal audit.

The Accounts and Audit Regulations 2015 make it a statutory requirement that the Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards and guidance.

FINANCE AND OTHER RESOURCE IMPLICATIONS

Finance and other resources

The Internal Audit function is operating within the budget set. Recruitment and retention remains to be the biggest risk of not being able to deliver the Internal Audit Plan. This is continuously monitored, and the Audit Committee are updated with any issues accordingly.

USE OF RESOURCES AND VALUE FOR MONEY

External Audit expect the following matters to be demonstrated in the Council's decision making:

- A) *Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;*
- B) *Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and*
- C) *Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.*

As such, set out in this section the relevant facts for the proposal set out in this report.

The following are submitted in respect of the indicated use of resources and value for money indicators:

A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;	Budgets are reported to the Audit Committee annually to review. The Internal Audit Manager regularly monitors those budgets throughout the year to ensure that they remain adequate and do not overspend.
B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and	The Internal Audit Charter sets out the roles and responsibilities of both the Audit Committee and the Internal Audit function. The powers of the Audit Committee and the

	role of Internal Audit is also set out within the Councils Constitution.
C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.	Internal Audit continues to monitor new working practices in order to streamline processes and improve performance and potentially reduce costs. Internal Audits undertaken may support services in doing the same and potential reduce overall costs to the Council.

MILESTONES AND DELIVERY

Review of recommendations and decision to be made on 26th January 2023 by the Audit Committee

ASSOCIATED RISKS AND MITIGATION

Review of the functions of the Council by Internal Audit assists in identifying exposure to risk, and its mitigation.

As this report is a periodic update report, there is no exposure to strategic risks within the Councils Risk Management Framework. There is however an operational risk of being unable to complete and deliver the internal audit plan and be unable to provide the Head of Internal Audit Annual Opinion.

OUTCOME OF CONSULTATION AND ENGAGEMENT

Internal Audit activity assists the Council in maintaining a control environment that mitigates the opportunity for crime.

During the course of internal audit work issues regarding equality and diversity, and health inequalities may be identified and included in internal audit reports.

There is no specific effect on any particular ward.

EQUALITIES

There are no equality impacts directly associated with this progress report. However they will need to be considered as part of any improvement / remedial actions undertaken by the relevant Service where necessary.

SOCIAL VALUE CONSIDERATIONS

The following report is for information only and does not have a social value impact as set out within the template guidance.

IMPLICATIONS FOR THE COUNCIL'S AIM TO BE NET ZERO BY 2030

The following report is for information only and does not have an environmental impact as set out within the template guidance.

OTHER RELEVANT IMPLICATIONS	
<p><i>Set out what consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are then set out below.</i></p> <p>Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.</p>	
Crime and Disorder	N/A
Health Inequalities	N/A
Area or Ward affected	N/A
ANY OTHER RELEVANT INFORMATION	
N/A	

PART 3 – SUPPORTING INFORMATION

BACKGROUND
<p>The Public Sector Internal Audit Standards require the Internal Audit Manager to make arrangements for reporting to senior management (Management Board) and to the board (Audit Committee) during the course of the year, and for producing an annual Internal Audit opinion and report that can be used to inform the Annual Governance Statement.</p>
PREVIOUS RELEVANT DECISIONS TAKEN BY COUNCIL/CABINET/COMMITTEE ETC.
N/A

INTERNAL AUDIT PROGRESS 2022/23

A total number of nine audits were completed during September 2022 to December 2022. All audits completed in this period received a satisfactory level of assurance with no significant issues to report.

A further six audits from the 2022/23 Internal Audit Plan are in fieldwork phase, four of which are near completion. The final 12 audits from the plan have now been allocated to be scoped and completed in the final quarter of the 2022/23 financial year.

Although we currently have 12 audits due to be scoped and progress in this quarter we are not too far behind where we were at this time last year therefore there is currently no concern at this stage as to whether enough audit work will be completed by the end of the financial year in order to be able to provide the Head of Internal Audit Annual Opinion. If there is any change to this the Audit Committee will be updated accordingly.

The majority of the key system audits are now complete or nearing completion which hold significant weight when contributing to the annual opinion.

Quality Assurance – The Internal Audit function issues satisfaction surveys for each audit completed. In the period under review 100% of the responses received indicated that the auditee was satisfied with the audit work undertaken.

Resourcing

Internal Audit is currently has an establishment of 4 fte posts with access to a third party provider of Internal Audit Services for specialist audit days as and when required. We currently have an Audit Technician post vacant.

It was reported at the previous audit committee that we would explore a shared apprenticeship route with other authorities as a way for new recruits to gain experience across different sectors and authorities while learning. Unfortunately, we could not gain enough interest across all authorities to make it worthwhile therefore we are now going to revisit the normal apprenticeship route.

Outcomes of Internal Audit Work

The standards require the Acting Audit and Governance Manager to report to the Audit Committee on significant risk exposures and control issues. Since the last report nine audits have been completed and the final report issued. The Public Sector Internal Audit Standards require the reporting of significant risk exposures and control issues.

Assurance	Colour	Number this Period	Total for 2022/23 Plan	
Substantial	Green	3	4	
Adequate	Light Green	6	9	
Improvement Required	Yellow	0	0	
Significant Improvement Required	Red	0	0	

No Opinion Required		0	1	One consultative engagement in 2022/23 to date
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For the purpose of the colour coding approach, both the substantial and adequate opinions are shown in green as both are within acceptable tolerances.

Issues arising from audits completed in the period under review receiving an 'Improvement Required' opinion and requiring reporting to Committee are: -

- There were no significant issues identified within this period of completed audits.

Management Response to Internal Audit Findings – There are processes in place to track the action taken regarding findings raised in Internal Audit reports and to seek assurance that appropriate corrective action has been taken. Where appropriate follow up audits have been arranged to revisit significant issues identified after an appropriate time.

The number of high severity issues outstanding was as follows: -

Status	Number	Comments
Overdue more than 3 months	0	
Overdue less than 3 months	0	
Not yet due	5	

Update on previous significant issues reported

Depot Operations

Issues have previously been reported to the audit committee relating to Housing Repairs and Maintenance and Depot Operations relating to the following areas;

- Lack of regular stock takes for the stores
- Lack of contract variation tracking as part of the Housing Repairs Contract Management
- Missing tenancy information
- Lack of clear record keeping
- Discrepancies between Oneserve Management Software and Invoices

All of the above actions relating to the above issues are not yet due to be implemented and the Corporate Director is due to provide an update in March 2023. However, an interim update has been provided by the service.

The implementation of stock takes has begun and a review of how the stores will be managed going forwards is currently being undertaken.

All other issues will be resolved by implementing the Oneserve software completely and ensuring all officers use it going forwards. There is a working party tasked with ensuring this and specified staff are being trained as administrators with a view to role out to all other

officers to use.

The Corporate Director or Assistant Director for the service will provide a more detailed update in March 2023 as requested by the committee.

EXTERNAL QUALITY ASSESSMENT

An external quality assessment is recommended for Internal Audit functions every five years as per the Public Sector Internal Audit Standards (PSIAS). Therefore, our assessment will be due in March 2023.

A Quality Assurance Improvement Programme (QAIP) is also undertaken annually which is a self-assessment review against the PSIAS which is then provided to the Audit Committee for review to understand the Internal Audit Teams conformance with the standards.

As this is the end of the financial year which is one of our busiest periods and it is considered low risk due to the regular reviews already undertaken internally against the PSIAS, it is requested that the assessment be delayed until later in the 2023/24 financial year.

Once a date has been agreed a procurement process will need to be completed to choose an external provider to carry out the assessment.

APPENDICES

Appendix A – 2022/23 Internal Audit Progress Report

REPORT CONTACT OFFICER(S)

Include here the Name, Job Title and Email/Telephone details of the person(s) who wrote the report and who can answer questions on the content.

Name	Craig Clawson
Job Title	Internal Audit Manager
Email/Telephone	cclawson@tendringdc.gov.uk 01255 686531

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Tendring District Council Internal Audit			
2022/23 Internal Audit Plan Progress Report			
Audit Title	Status Dec 2022	Audit Type	Audit Opinion
Key Systems / Key Financial Risk Areas			
Housing Strategy	Delayed	To review and assess the services progress in delivering key strategic objectives and obligations	To be confirmed
Procurement	Fieldwork	To review the Councils compliance with procurement rules for works or services of value which require a tender exercise	To be confirmed
Housing Benefits	Fieldwork	Different Techniques involved. Likely to include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	To be confirmed
National Non Domestic Rates	Fieldwork	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises. Analysis of Legislation changes and pooling arrangements may also be required	To be confirmed
Accounts Payable	Complete	To review the mechanisms for making payments and ensure that all required controls are in place and followed as expected.	Adequate Assurance
Corporate Governance	Fieldwork	Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	To be confirmed
Council Tax	Complete	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	Adequate Assurance

Payroll	Complete	Data Analytics is the main audit technique used within this audit	Substantial Assurance
Treasury Management	Complete	Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	Substantial Assurance
Housing Rents	Allocated	Root cause analysis / Data Analytics	To be confirmed
Cash and Bank	Complete	To review the controls in place for collecting and recording cash, including any cash collection contracts in place. Banking arrangements and the management of the Councils bank accounts will also be included within this review	Substantial Assurance
Health and Safety	Allocated	Spot checks on service area's to ascertain compliance with H & S recommendations	To be confirmed

Other Services / Systems			
Risk Management	Allocated	Required annually under PSIAS and Cipfa guidance	To be confirmed
Coastal Protection	Allocated	To assess the management of Coastal Protection processes within the Council. This includes strategic planning, programme delivery and safety requirements	To be confirmed
Housing Repairs and Maintenance	Allocated	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	To be confirmed
Partnerships – External Health Funding	Allocated	To understand the objectives and obligations attached to external health funding and assess the governance arrangements in place for delivering against those objectives within current resources	To be confirmed

Recycling and Waste	Allocated	To assess the current waste and recycling contracts in place and review the contract management and performance processes in place. Processes and procedures relating to fly tipping complaints will be included within this review	To be confirmed
Parking Services	Complete	Undertake an Internal Audit of Parking Services and assess the internal control environment and capacity to deliver services	Adequate Assurance
Open Spaces, Horticulture and Playgrounds	Complete	To review the management of the service and compare delivery against departmental objectives. Ensure that all relevant internal controls are followed	Adequate Assurance
Section 106 Agreements	Complete	To review all processes relating to Section 106 Agreements and ensure that a robust monitoring and fee management process remains in place	Adequate Assurance
Land Charges	Complete	To review all processes relating to Land Charges and ensure that effective monitoring and fee management processes remain in place	Substantial Assurance
Licensing	Complete	Licensing processes to be assessed and ensure that the Council are complying with all relevant legislative and regulatory requirements while managing licensing revenue	Adequate Assurance
Beach Huts	Complete	Review the management of Beach Huts including fee income and assurance of owner compliance with relevant regulations	Adequate Assurance
Career Track	Complete	Allocated days to support the Career Track service in implementing their improvement action plan for the coming year	Consultancy
Housing Allocations	Draft Report	Assess the management of housing allocations and ensure compliance with relevant legislation and regulations as well as internal controls in place	To be confirmed

Seafront Management	Complete	To review all activities relating to the management of services on Tendring seafronts	Adequate Assurance
CCTV	Allocated	Ensure that the Council is compliant with all regulations and legislation relating to the management of CCTV	To be confirmed
Freeport East	Allocated	Allocated days to support any required reviews relating to Freeport East. Likely to involve governance or financial assessments	To be confirmed
Jaywick Sands Market Project	Allocated	To review the arrangements in place for the delivery of the Jaywick Sands Market. Will involve working with partners on the project and reliance on alternative assurance activities	To be confirmed
Emerging Risks from Legislative Changes	Allocated	Assess all legislation that directly affects public services provided by TDC and identify potential risks in which the Council are unable to control to support future risk management activities	To be confirmed
Computer Audit			
IT Governance	Fieldwork	PSIAS expectation that this will be covered each year.	To be confirmed
Freedom of Information Requests / Subject Access Requests	Allocated	To assess the processes and procedures in place for managing FOI and SAR requests	To be confirmed

Status Key

Unallocated	Audit in Audit Plan, but no work undertaken yet
Allocated	Audit is being scoped / has been scoped and awaiting commencement
Fieldwork	Audit in progress
Draft Report	Audit fieldwork complete, but Final Report not yet issued
Complete	Final Report issued and audit results reported to Audit Committee
Deferred	Audit was in Audit Plan, but will now be undertaken in a later year. Deferred audits agreed by Audit Committee
Delayed	Valid request from function being audited for audit to be undertaken later than proposed

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AUDIT COMMITTEE

26 January 2023

REPORT OF ASSISTANT DIRECTOR FINANCE & IT

A.2 AUDIT COMMITTEE – TABLE OF OUTSTANDING ISSUES

(Report prepared by Richard Barrett and Karen Townshend)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To present to the Committee:

- The progress on outstanding actions identified by the Committee along with general updates on other issues that fall within the responsibilities of the Committee.

EXECUTIVE SUMMARY

- A Table of Outstanding Issues is maintained and reported to each meeting of the Committee. This approach enables the Committee to effectively monitor progress on issues and items that form part of its governance responsibilities.
- Updates are set out against general items and the Annual Governance Statement within **Appendix A and B** respectively.
- To date there are no significant issues arising from the above, with work remaining in progress or updates provided elsewhere on the agenda where appropriate.

RECOMMENDATION(S)

It is recommended that:

The Committee notes and considers the progress against the actions set out in Appendices A and B.

REASON(S) FOR THE RECOMMENDATION(S)

To provide a timely update to the Committee along with assurances that actions previously identified are being addressed accordingly.

ALTERNATIVE OPTIONS CONSIDERED

There are no alternative options associated with this report.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

The existence of sound governance, internal control and financial management practices and procedures are essential to the delivery of Corporate priorities supported by effective management and forward planning within this overall framework.

LEGAL REQUIREMENTS (including legislation & constitutional powers)

There are no direct legal implications associated with this report.

FINANCE AND OTHER RESOURCE IMPLICATIONS

Finance and other resources

There are no significant financial implications associated with monitoring of the agreed actions or responses. If additional resources are required then appropriate steps will be taken including any necessary reporting requirements.

USE OF RESOURCES AND VALUE FOR MONEY

The following are submitted in respect of the indicated use of resources and value for money indicators:

A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;

B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and

C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.

MILESTONES AND DELIVERY

The Table of Outstanding Issues is presented to the Audit Committee at each of its standard meetings.

ASSOCIATED RISKS AND MITIGATION

The Table of Outstanding Issues is in itself a response to potential risk exposure with further activity highlighted to address matters raised by the Audit Committee.

The report does not have a direct impact although such issues could feature in future recommendations and actions. Any actions that may have an impact will be considered and appropriate steps taken to address any issues that may arise.

OUTCOME OF CONSULTATION AND ENGAGEMENT

There is no requirement to seek consultation on this report. This is a public document to be presented to the Audit Committee.

EQUALITIES

The Table of Outstanding Issues aims to deliver fairness, transparency and consistency to all customers and stakeholders.

SOCIAL VALUE CONSIDERATIONS	
The Table of Outstanding Issues is in itself a response to potential risk exposure, including considerations towards social value, with further activity highlighted to address matters raised by the Audit Committee.	
IMPLICATIONS FOR THE COUNCIL'S AIM TO BE NET ZERO BY 2030	
The Council's aim to be net zero by 2030 is considered by the Audit Committee and an update of the progress towards this aim shall be presented by the relevant Corporate Director, to the Committee at one of its future meetings.	
OTHER RELEVANT IMPLICATIONS	
Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.	
Crime and Disorder	Not applicable
Health Inequalities	Not applicable
Area or Ward affected	All Wards could be affected
ANY OTHER RELEVANT INFORMATION	
None	

PART 3 – SUPPORTING INFORMATION

BACKGROUND
<p>TABLE OF OUTSTANDING ISSUES</p> <p>The Table of Outstanding Issues has been reviewed and updated since it was last considered by the Committee in September 2022.</p> <p>There are currently two main element to this report as follows:</p> <p>1) Updates against general items raised by the Committee – APPENDIX A 2) Updates against the 2021/22 and 2022/23 Annual Governance Statement Action Plan – APPENDIX B.</p> <p>In terms of item 1) above, there are no significant issues to raise, with actions remaining in progress or further details set out below. In terms of item 2), this sets out the latest Annual Governance Statement agreed by the Leader and Chief Executive at the end of July 2022, and includes any outstanding actions from the previous statement along with a number of new items identified. Activity will remain in progress against the various items which will be reported to Members as part of this report going forward.</p> <p><u>Outstanding actions – further details along with other issues identified</u></p> <p>The Statement of Accounts 2020/21 remains subject to the conclusion of the work of the External Auditor.</p> <p>At the last meeting of the Committee, the External Auditor provided a progress report which set out the work that they had completed on the areas of significant risk and the results of that</p>

work. The results were still going through a quality and review process but what was very positive to report was that the Auditors had not identified any errors, significant concerns or any control weaknesses that they need to bring to the Council's attention.

It was reported to Members that the Auditors had increased their staffing on this particular audit in order to complete it in January 2023.

At the time of finalising this report the Auditors had not concluded their audit work but an update will be provided either in advance of the meeting or alternatively directly at the meeting.

RIPA – Regulatory Investigatory Powers Act 2000

This Authority has not conducted any RIPA activity in the last quarter and it is rare that it will be required to do so.

Redmond Review

The Department for Levelling Up, Housing and Communities, acting as interim system leader, including by establishing and chairing the local audit Liaison Committee of senior stakeholders, provided local authorities with general update on 28 Sep 22; stating that the Department has led work on a system-wide package of measures aimed at addressing audit delays. The programme continues to deliver on initiatives responding to the Redmond Review, whilst addressing matters to assist with wider market issues, including timeliness.

The full update can be found at **Appendix C**.

For information a recent Local Government Chronicle article indicated that nationally there were 600 audits still outstanding.

As further progress is announced by the government, updates will be provided to future meetings of this Committee, which will hopefully set out the necessary practical steps to implement the recommendations made as part of this review.

Planning Enforcement

At the Committee's September 2022 meeting, the Committee were provided with an update regarding the Planning Enforcement Policy; in response the Chairman stated the following:

- a) he had concerns as to whether the staffing resources would be adequate to implement the Planning Enforcement Policy;
- b) he felt that an audit should be carried out of the planning enforcement service; and
- c) he had concerns as to whether the Policy had, in fact, been formally adopted given the amendments made and the decision made by the Planning Committee on 1 September 2022.

In October 2022 the Planning Department provided the following update by e mail to Members of the Committee:

Planning Enforcement is a priority for the Planning Management team and the arrival of the new Enforcement Team Leader on 25th October will assist with the improvements currently being implemented and those proposed for the coming months. The adoption of the

Enforcement Policy, new reporting systems via the Corporate Enforcement Group & Planning Committee, and an updated harm assessment form with traffic light filters all feed into these improvements in service.

In addition, a recruitment campaign is underway to attract ex-police or ex-military personnel to the roles currently covered by agency staff. Having permanent staff in these roles will provide the department with a team of officers who are committed to the local area and delivery a high quality service. The new Team Leader, guided by the Planning Management team, will be a driving force behind training, customer service and a more efficient and effective enforcement department.

Since the above update, the Planning Service has provided the following comment:

Planning Enforcement remains a priority for the Planning Management team, and we now benefit from the arrival an Enforcement Team Leader. We are working through the historic caseload and have significantly reduced the caseload. The adoption of the Enforcement Policy means officers are following the priorities and using the harm assessment, but new reporting systems are needing to be put into place and process changed to match the policy requirements. The traffic light system is also being used.

A recruitment campaign has been carried out and did seek to attract ex-police or ex-military personnel alongside normal candidates to the roles currently covered by agency staff. We are shortlisting now. Having permanent staff in these roles will provide the department with a team of officers who are committed to the local area and delivery a high quality service. The new Team Leader, guided by the Planning Management team, will be a driving force behind training, customer service and a more efficient and effective enforcement department.

External audit appointment from 2023/24

The council has now received confirmation that the external auditor appointed to Tendring District Council from 23/24 as part of the 'opting in' arrangements will be KPMG LLP. This appointment covers a five year period from 2023/24 to 2027/28. This appointment has been made under Regulation 13 of the Local Audit (Appointing Person) Regulations 2015 and was approved by the PSAA Board at its meeting on 16 December 2022.

PREVIOUS RELEVANT DECISIONS TAKEN BY COUNCIL/CABINET/COMMITTEE ETC.

The Table of Outstanding Issues is presented to the Committee at each of its meetings.

BACKGROUND PAPERS AND PUBLISHED REFERENCE MATERIAL

None

APPENDICES

Appendix A – Table of Outstanding Issues (January 2023) – General

Appendix B – Table of Outstanding Issues – (January 2023) – Update against 2021/22 and 2022/23 Annual Governance Statement Actions

Appendix C – Department for Levelling Up, Housing and Communities – PAC: The Affordable Homes Programme since 2015: full update on Local Government Audit

REPORT CONTACT OFFICER(S)	
Name	Richard Barrett
Job Title	Assistant Director Finance & IT
Email/Telephone	rbarrett@tendringdc.gov.uk
Name	Karen Townshend
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AUDIT COMMITTEE - Table of Outstanding Issues (January 2023) - GENERAL

Governance Principle and Issue	Recommendation / Issue	Lead / Service	Progress / Comments	Status – Target Date
<p>Developing the entity's capacity, including the capacity of its leadership and the individuals within it.</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 25</p>	<p>Following the consideration of the Anti-Fraud and Corruption Strategy last year, it was resolved that:</p> <p>The Head of Democratic Services & Elections be requested to consider including training for Members on anti-fraud and corruption measures as part of the Councillor Development Scheme.</p>	<p>Assistant Director Governance</p>	<p>The development of a Formal Training Programme remains ongoing which will include:</p> <ol style="list-style-type: none"> 1. Joint general training with other Essex Authorities. 2. Statement of Accounts training, timing of which remains subject to the reporting of the accounts to the Committee. <p>Dedicated sessions for Audit Committee Members are currently being arranged to cover the following topics:</p> <p>The role of Internal Audit Anti-Fraud and Corruption Strategy</p> <p>Corporate Governance and Assurance in a Local Authority setting</p> <p>Role and appointment of External Audit</p> <p>Risk Management</p>	<p>Given the Local Elections in May 2023 the formal training programme will now be finalised in readiness for potentially new members of the Committee from that date onwards.</p>

			The above are subject to external training providers' availability	
Planning Enforcement		Planning	Following the questions raised by the Committee at its September 2022 meeting, an update via e mail was provided to the Committee Members shortly after. This included the commitment to provide a further update to the January 2023 meeting of the Committee.	Please see main body of the report for the update provided by the Planning Service.

AUDIT COMMITTEE - Table of Outstanding Issues (January 2023) – ANNUAL GOVERNANCE STATEMENT ACTIONS 2021/22

Governance Principle & Issue	Required Action(s)	Update / Additional Comments
<p>Implementing good practices in transparency, reporting and audit to deliver effective accountability.</p> <p>Ensuring compliance of the Council's governance arrangements through project board reviews.</p> <p>Utilising the Council's systems to implement best practice for drafting, reporting and decision making.</p>	<ul style="list-style-type: none"> • Review of project outcomes being undertaken by the Project Board to support future decision making and delivery. • Continuation of the roll out of the functionality of Modern.gov over a phased approach in 2021/22. 	<p>ON-GOING in 2022/23 - The outcome from key projects will be reported to Members following completion of the associated project.</p> <p>ON-GOING in 2022/23 - Modern.gov remains an on-going and live project with additional functionality planned to be rolled out during 2022/23. The delivery team have received updated training to support the future roll out of this system.</p>
<p>Developing the entity's capacity, including the capacity of its leadership and the individuals within it.</p> <p>Ensuring the Council has the appropriate structures in place to support delivery of the Corporate Plan following the Senior Management restructure.</p>	<p>Finalise the operational capacity review and implement any recommended and approved staffing structures.</p>	<p>ON-GOING in 2022/23 - This action is included as a standing agenda item on the regular Assistant Director meetings with actions underway in collaboration with HR, to continue to deliver a prioritised/phased approach to this key activity during 2022/23.</p> <p>Phase 2, including Housing and Environment, Building and Public Realm and Partnerships is planned to be finalised in Q4, which should conclude the current council wide restructuring process.</p>
<p>Determining the interventions necessary to optimise the achievement of the intended outcomes.</p>	<p>As part of the Back to Business and Recovery Plan:</p> <ul style="list-style-type: none"> • Undertake a corporate review of the Council's operational assets to prioritise spending 	<p>Completed – this relates to the first two bullet points with associated actions now forming part of alternative processes within in the Council; although they have been delayed due to the significant financial challenges that the Council</p>

<p>Managing risks and performance through robust internal control and strong public financial management.</p> <p>By strengthening the linkages between the Corporate Plan priorities and the Council's investment plans along with review of the longer term impact of COVID-19.</p>	<p>from an associated reserve over the next few years;</p> <ul style="list-style-type: none"> To develop an investment plan during 2020/21 which will be directly linked to the Council's budget and evolving financial position and supported by the reprioritisation of budgets / existing funding and / or as part of the long term forecast; Conduct an audit review in relation to the effectiveness of the Council's response to COVID-19, including a review of the lessons learnt from the Council's response and longer term consequences. 	<p>currently faces as set out in the long term financial forecast.</p> <p>As previously discussed, this will form part of the planned work of Internal Audit during the year, which will also reflect any learning points that may emerge from the national public inquiry currently underway.</p>
<p>Defining outcomes in terms of sustainable economic, social and environmental benefits.</p> <p>Determining the interventions necessary to optimise the achievement of the intended outcomes.</p> <p>To set out the Council's vision following the Council's Climate Emergency declaration of the Council's activities being 'carbon neutral' by 2030.</p>	<ul style="list-style-type: none"> Prepare an Action Plan for approval by both the Cabinet and Council to form part of the Council's Policy Framework. 	<p>COMPETED - A Climate Change Action Plan was agreed by Full Council on 24 November 2020 and included within its priority actions from 2021/22, which forms the background against which performance is being formally reported via the revised monitoring arrangements.</p> <p>At its June meeting, the Committee required that the relevant Corporate Director attend a meeting of the Committee in early 2023 to present to Members a two year progress report on the Council's Climate Change Action Plan.</p>
<p>Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.</p>	<ul style="list-style-type: none"> Review of the Council's Equality and Diversity strategy, policies and procedures Developing the Council's approach and adopting principles for community engagement 	<p>The Council's Equality and Diversity strategy consultation period has concluded, with the strategy proposed for consideration by the Cabinet in January 23.</p>

<p>Ensure the Local Code of Corporate Governance and key policies and procedures are up to date.</p> <p>Ensuring openness and comprehensive stakeholder engagement.</p> <p>Establishing a corporate framework to support community engagement.</p>		<p>In respect of the Council's approach to community engagement this remains subject to the development of key priorities and actions over the remainder of the year and into 2023/24. This will be a key action for consideration by the new administration from May 2023, as it develops its key priorities and actions.</p>
<p>Implementing good practices in transparency, reporting and audit to deliver effective accountability.</p> <p>Delegated decision making.</p>	<ul style="list-style-type: none"> Awareness and further strengthen good decision making incorporating the Council's policies and framework. 	<p>ON-GOING in 2022/23 - Increase the understanding of key principles including consultation, business planning, budget, and procurement, legal. Concept paper and PIDs to be completed comprehensively to ensure successful delivery within the governance framework.</p>
<p>Managing risks and performance through robust internal control and strong public financial management</p> <p>In terms of business continuity this is especially important given the current global/economic climate</p>	<ul style="list-style-type: none"> The relaunch of the Governance Checklist monitored quarterly and development of service area plans for 2023, both of these will cover risks and business continuity, these should cover the 3 headings under Use of Resources, to include project based risks. 	<p>Q3 Service Position Statements, incorporating the Governance Checklist, have been completed by all service areas. The results were presented to and considered by Management Team, along with the identification of common themes. This exercise will continue throughout 2022/23 and 2023/24.</p>

<p>Defining outcomes in terms of sustainable economic, social and environmental benefits.</p> <p>Determining the interventions necessary to optimise the achievement of the intended outcomes.</p>	<p>Develop and implement a Corporate policy and strategy 'register' to ensure that these are reviewed and updated in a timely manner and to support decision making.</p>	<p>This remains under review and subject to securing the additional capacity required to deliver a number of corporate activities and actions.</p>
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Department for Levelling Up,
Housing & Communities

Jeremy Pocklington CB
Permanent Secretary

***Department for Levelling up, Housing and
Communities***

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28 September 2022

Dear Dame Meg,

PAC: The Affordable Homes Programme Since 2015: full update on Local Government Audit

Our local audit system aims to facilitate high quality audits in a timely manner, via a properly resourced audit sector. This should operate within a sustainable market, underpinned by transparency and strong governance. However, there remain serious issues affecting local audit, particularly delays, which require a concerted effort across the sector to tackle.

Since July 2021, DLUHC has been acting as interim system leader, including by establishing and chairing the local audit Liaison Committee of senior stakeholders. The Department has led work on a system-wide package of measures aimed at addressing audit delays.

Our programme continues to deliver on initiatives responding to Sir Tony Redmond's independent review, while also addressing broader, complex matters to assist with wider market issues.

Timeliness

The timeliness of local audit continues to be an area of concern to the Department. Of course, we are continuing to implement the measures we committed to in our December publication to improve local audit delays. These issues cannot be resolved without action from across the system and we continue to coordinate input from our key partners. This is also an important consideration for the Financial Reporting Council (FRC) as they begin to step into the system leader role. In the meantime, we are continuing to play our part through the following measures:

- **Funding:** The Government is providing councils with £45m additional funding over the course of the next Spending Review period, in addition to the £15m we provided in 2021/22, to support with the costs of strengthening their financial reporting and increased auditing requirements.
- **Support:** The Department continues to work towards the launch of the technical advisory service and local audit qualification aimed at bolstering capacity and capability in the local auditor market, which will be launched by April next year.

- **Deadlines:** We have made new regulations to extend the 2021/22 statutory deadline for local authorities to publish audited accounts to 30 November 2022, and then 30 September until the completion of the 2027/28 accounts. These came in force on 22 July.

In addition to the above, the Department is working with partners to address an issue brought to its attention earlier this year, that delays to local authorities' 2020/21 accounts were being exacerbated by factors relating to the audit of infrastructure assets and information deficits in respect of these assets. Despite awareness across the audit sector for many years, a solution had not been forthcoming.

While approaches taken by authorities to date have not typically raised concern, some auditors are now indicating that they are likely to begin issuing qualified opinions where the accounting treatment cannot be evidenced. Qualification is a very serious matter, however, in this case there are clearly mitigating circumstances. CIPFA LASAAC and others have been working to develop a temporary solution and we continue to work very closely with them to consider all solutions. We also remain committed to working with CIPFA LASAAC, the Financial Reporting Advisory Board (FRAB) and others to find a long-term solution.

System leadership

Turning to overarching system leadership, the Department's 2021 Spring Update on the Redmond Review proposed that the Audit, Reporting and Governance Authority (ARGA), which the Government intends will replace the FRC, should act as system leader for local audit. Further detail on these proposals were published in [Local Audit framework: technical consultation](#). The Government intends to formally establish ARGA through primary legislation, preceded by shadow system leader arrangements at the FRC.

The FRC appointed Neil Harris as the Director of Local Audit and he took up that position earlier this month to head the system leadership function. The Department continues to work with the FRC and Neil to formalise its shadow system leader arrangements.

Strong governance and public financial management are important features in a well-run local body. Following the Government's response to the technical consultation (July 2022), the Department went further than Sir Tony Redmond's recommendations and committed to making Audit Committees mandatory for all councils, with at least one independent member nominated to each committee. We remain committed to the delivery of this measure.

Procurement

I have updated the Committee in previous letters on the procurement for the 2023/23-2027/28 local audit contracts, following PSAA's Invitation to Tender in April. As you know, PSAA worked closely with my Department and other key stakeholders on the Local Audit Liaison Committee to develop a new procurement strategy which reflected system-wide objectives, including measures to encourage new entrants to the market.

Going into this procurement we were realistic about the capacity issues being seen across the audit sector and worked with PSAA to develop a range of contingency options to mitigate the risk of insufficient bids from auditors. While we cannot comment on the procurement while it is still ongoing, PSAA notified the market in August that they had received bids from firms to appoint auditors to the majority of authorities that opted-in to their scheme and confirmed that they intended to run a rapid supplementary procurement to secure the remaining outstanding capacity. This ran from 25 August to 13 September. PSAA are currently evaluating bids from firms and will make a full statement as soon as the process has reached its conclusion. We are optimistic that this will include new entrants.

This procurement has further highlighted the general lack of supply/capacity across the market which needs to be addressed. As part of its shadow system leader role, we expect the FRC to work with partners to lead activity to improve supply and capacity in the local audit market. As noted above, the Department in the meantime continues to work towards the launch of the technical advisory service and local audit qualification for launch in April next year.

Yours sincerely,

A handwritten signature in black ink that reads "Jeremy Pocklington". The signature is written in a cursive style with a large initial 'J' and 'P'.

JEREMY POCKLINGTON

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AUDIT COMMITTEE

26 JANUARY 2023

REPORT OF ASSURANCE AND RESILIENCE MANAGER

A.3 ANTI-FRAUD AND CORRUPTION STRATEGY

(Report prepared by Clare Lewis)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To present to the Audit Committee an updated Anti-Fraud and Corruption Strategy

EXECUTIVE SUMMARY

- The Council's Anti-Fraud and Corruption Strategy was last updated in April 2022 and it remains subject to an annual review process.
- An amended strategy is attached as **Appendix A** which reflects a number of minor amendments emerging as part of the annual review process but remains based on CIPFA's Code of Practice on managing the risk of fraud and corruption as adopted by the Committee at its 22 March 2018 meeting.
- The updated strategy provides details of ongoing projects and provides realistic timescale for these to be finalised.

RECOMMENDATION(S)

It is recommended that Audit Committee approves the amended Anti-Fraud and Corruption Strategy set out in Appendix A.

REASON(S) FOR THE RECOMMENDATION(S)

To keep the Audit Committee updated with the timescales of ongoing projects and forms part of the annual governance review process.

ALTERNATIVE OPTIONS CONSIDERED

Not Applicable. This document forms part of a committee process demonstrating transparency to the committee, members and to the public.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

This decision forms part of the councils Corporate Plan 2020/24 relating to strong finance and governance. This does not form part of the Cabinet's Key Priority Actions.

As a public body Tendring District Council is both required and expected to demonstrate a commitment to a fraud and corruption policy. This document sets out the expectations of all individuals and organisations associated with it to act with integrity and that all Members and employees will demonstrate their commitment to the content in this policy.

The Council strives to maintain a robust response to fraudulent activity directed towards it which in turn protects the financial position of the Council that supports the delivery of the Council's priorities and objectives.

The Fraud and Risk team have now completed most of the Fraud Awareness training across all aspects of the council and external partners. This training has been conducted both virtually and via face-to-face. Some additional sessions will be provided by March 2023 for those that have not yet attended. Fraud awareness has now been included in the council's induction process for all new starters.

LEGAL REQUIREMENTS (including legislation & constitutional powers)

Information is set out within the Strategy in terms of the various legal issues, legislation and regulation associated with the Strategy.

FINANCE AND OTHER RESOURCE IMPLICATIONS

Finance and other resources

Detecting and investigating potential fraud acts as a deterrent which protects public money. Also, successful investigations and sanctions identify overpayments that are required to be repaid, which otherwise would fall as a potential cost to the Council.

There are no other direct financial implications associated with the Strategy. Any actions emerging from the Strategy that have a financial implication will be considered within the Council's wider financial framework and decision-making processes.

The Councils' approach to fraud is based on fairness and consistency and through the application of the Strategy the aim is to ensure that this can be demonstrated and therefore reducing the risk of challenge, damage to the Council's reputation and unsuccessful sanctions such as prosecutions.

Failure to take part in data matching exercises could also result in an adverse impact on the Council's reputation and may lead to increased external inspection / audit at additional cost.

USE OF RESOURCES AND VALUE FOR MONEY

The Fraud and Risk team will continue to provide value for money within existing resources and budgets.

The team have a vacancy at present following an officer leaving the council this is currently out for recruitment. This vacancy will look to be filled by the end of the financial year.

This strategy gives the guidelines of how officers should conduct themselves while performing their day-to-day duties and expectations of the council around this.

The following are submitted in respect of the indicated use of resources and value for money indicators:

A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;	From existing budgets
B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and	Decisions around workflow are regularly reviewed to ensure that maximum savings can be identified for the council within existing resources.
C) Improving economy, efficiency, and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.	Regular reviews are conducted to ensure that the team provide value for money and keep within existing budgets while providing a high-quality service.

MILESTONES AND DELIVERY

Realistic deadlines are set within the strategy for projects to ensure they can be met.

There are no critical timelines included in this strategy.

Service delivery will be met from internal resources.

ASSOCIATED RISKS AND MITIGATION

There is minimal risk of the team not achieving these deadlines set within the strategy. The risk would be linked to a reduction in resources. The probability of this happening is considered to be below 10%.

The severity of any impact is considered to be moderate and would be linked to lack of income generation and a reduction in enforcement action taken by the council.

The team are able to mitigate this risk by using officers from other job roles within the team that could assist in some of the aspects of the role, and therefore keep the risk to a minimum.

OUTCOME OF CONSULTATION AND ENGAGEMENT

There are no requirements to seek consultation on this strategy. This is a public document and will be made available once agreed for residents to review and provide comment if necessary.

Any feedback received would be considered for any future amendments provided to the Audit Committee.

EQUALITIES

An equalities assessment form has been carried out and considered in relation to this strategy.

An understanding of how this strategy might impact the protected characteristics has been carried out and there were no issues identified at this time.

The Strategy aims to deliver fairness, transparency and consistency to all customers and stakeholders.

SOCIAL VALUE CONSIDERATIONS

In terms of social value the strategy and activities protect ‘the public purse’ from fraud and error.

IMPLICATIONS FOR THE COUNCIL’S AIM TO BE NET ZERO BY 2030

The Fraud and Risk Team continue to look at new ways to identify Fraud and Error while considering its carbon footprint.

Where possible journeys are restricted and kept to a minimum.

OTHER RELEVANT IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder	None identified.
Health Inequalities	None identified.
Area or Ward affected	All wards could be affected.

ANY OTHER RELEVANT INFORMATION

None

PART 3 – SUPPORTING INFORMATION

BACKGROUND

The Council are required to have an Anti-Fraud and Corruption Strategy, this was last updated in April 2022. The strategy is subject to an annual review process.

The amended strategy is set out in **Appendix A**. Amendments made since the last review are highlighted in red/ italic font. For completeness, any sections being removed have been retained for the purpose of reporting the final version back to the Committee, with the font being struck through and in a red/ italic font.

The Strategy continues to be based on CIPFA's code of practice on managing the risk of fraud and corruption. As its foundation, the Strategy sets out the Council's commitments along with the following key areas:

- Purpose, Commitment and Procedure
- Legislation and General Governance
- Definitions
- Standards, Expectations and Commitment
- Roles and Responsibilities
- Prevention
- Detection and Investigation.
- Resources Invested in Counter Fraud and Corruption

The strategy will continue to be subject to an annual review process including progress against identified actions and has therefore been included on the ongoing work programme of the Committee. It is acknowledged that through its application, the Strategy will evolve to reflect the various strands of work being developed within the Council, which will be included in future updates presented to the Committee.

Work remains on-going in terms of lessons learnt from the COVID 19 pandemic. Processes were changed across all departments to enable the council to continue to function during this challenging time. All changes form part of the internal audit process and are monitored and advice provided where needed.

Updates against the Councils Anti-Fraud and Corruption Strategy Action Plan are also included within **Appendix A**.

PREVIOUS RELEVANT DECISIONS TAKEN BY COUNCIL/CABINET/COMMITTEE ETC.

This document was last reviewed by Audit Committee and updates were agreed in April 2022.

BACKGROUND PAPERS AND PUBLISHED REFERENCE MATERIAL

An Equality Impact Assessment has been completed and no issues have been identified in relation to this strategy.

No scoping document is required in relation to this strategy.

Risk assessment documentation is not provided at this time.

APPENDICES

Appendix A – Anti-Fraud and Corruption Strategy (including action plan)

REPORT CONTACT OFFICER(S)

Name	Mrs Clare Lewis
Job Title	Assurance and Resilience Manager
Email/Telephone	01255 686544 office 07811 175121 mobile

Tendring
District Council



Anti-Fraud and Corruption Strategy

Updated *Jan 2023*

The basic elements of this Strategy deal with:-

- Purpose, Commitment and Procedure
- Legislation and General Governance
- Definitions
- Standards, Expectations and Commitment
- Roles and Responsibilities
- Prevention
- Detection and Investigation;
- Resources Invested in Counter Fraud and Corruption
- Summary

These elements are covered in detail in the remainder of this document and end with a summary statement.

When combined, these elements are intended to provide resilience against any attempted fraud and corruption activity.

Purpose, Commitment and Procedures

Tendring District Council is committed to :-

- take all necessary action to prevent fraud and corruption;
- make facilities available to aid detection of fraud and corruption;
- ensure prompt investigation and action.
- *acting professionally, fairly and with integrity to identify matters of fraud, bribery, and corruption.*
- *to limit the council's exposure to fraud and corruption and minimise financial loss to the Council and potential adverse effect on its reputation.*

The Council has adopted CIPFA's code of practice (2014) on managing the risk of Fraud and Corruption. (Audit Committee 22 March 2018), which this Strategy encompasses, including setting out the overall framework within which the Council will respond to fraud and corruption.

Therefore, these commitments will be demonstrated through the Council's operation of an effective Anti-Fraud and Corruption strategy. This Strategy will be subject to an annual review which will be presented to the Council's Management Team and Audit Committee.

By adopting this strategy and via its annual review of the policy, the Council's Management Team:

- Acknowledges the threats of fraud and corruption and the harm they can cause to the organisation, its aims and objectives and to its service users;
- Acknowledges the importance of a culture that is resilient to the threats of fraud and corruption and aligns to the principles of good governance.

By adopting this strategy and via its annual review of the policy, the Council's Audit Committee:

- Acknowledges its responsibility for ensuring the effective management of fraud and corruption risks.
- Acknowledges the specific goal of ensuring and maintaining the Council's resilience to fraud and corruption.

The Council expects Members and employees to set appropriate high standards through compliance with legal requirements, procedures, code of conduct and general good practice.

The Council will expect all suppliers, contractors, and other service providers (whether individuals or organisations) with which it deals to act at all times with integrity and financial probity. To support this, the Council has Financial Procedure Rules, Procurement Procedure Rules plus a Procurement Strategy. *(under review) New Procurement Legislation due to be implemented late 2023.*

Legislation and General Governance

All relevant officers are expected to comply with appropriate legislation, codes of practice and corporate policies when executing duties in relation to fraud.

It is imperative that the following codes, legislation, and policies are adhered to as part of all anti-fraud related activities undertaken within the Council:

- Human Rights Act 2000
- Local Government Finance Act 2012
- The Council Tax Reduction Scheme (Detection of Fraud and Enforcement) (England) Regulations 2013
- Welfare Reform Act 2012
- Police and Criminal Evidence Act 1984
- Criminal Procedure and Investigations Act 1996
- Regulation of Investigatory Powers Act 2000
- Council's Health and Safety Policy
- Equality Act 2010
- General Data Protection Regulations (GDPR) 2018
- Bribery Act 2010
- *Fraud Act 2006 (abuse of position)*

This is not an exhaustive list and therefore all officers should act in accordance with any appropriate legislation, corporate/departmental policies and codes of practice that are relevant to the anti-fraud activity being undertaken.

Definitions

Fraud

The term "Fraud" is commonly used to describe a wide range of dishonest behaviour such as deception, forgery, false presentation, theft, embezzlement, bribery, concealment of a material fact, *as well as false representation for gain (financial or non-financial)*

Fraud can be perpetrated by persons outside of the Authority as well as internally. Tendring District Council defines fraud as a dishonest action designed to facilitate gain or loss (personal or for another) at the expensive of the Council and its residents.

Corruption

Corruption is defined as "dishonest or fraudulent conduct by those in power" this is typically seen to involve bribery.

The Council looks to prevent, detect and investigate all aspects of possible corruption within its business.

Risk

The term "risk", in the context of this Strategy, is identified as an action or inaction that could cause financial or reputation risk to the council.

The Council promotes a positive ethos towards the identification of risk management across the Council supported by the Council's internal audit team.

Standards Expectations and Commitment

Tendring District Council expects its officers and councillors to commit and abide by the 7 principles of public life, these apply to anyone who works as a public office holder.

Although these principles are set out within the Council's Constitution, they are included within this strategy for completeness.

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of the public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of the public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of the public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for doing so.

Honesty

Holders of the public office should be truthful *and not place themselves in situations where honesty and integrity may be questioned.*

Leadership

Holders of the public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Roles and Responsibilities

Councillors and Elected Members

The roles and responsibilities are clearly defined for councillors in part six of the Council's Constitution entitled Members Code of Conduct. Members are expected to lead by example at all times maintaining the highest standards of probity, honesty and integrity and accountability in their actions. Adherence to Members code of conduct is overseen by the standards committee.

Chief Executive/Corporate Directors

There is an expectation for staff at this level to behave with the highest integrity and to have accountability for their actions.

Employees

The expectation for employee's behaviour is set within the Council's Staff handbook and within other associated policies'. The Council supports the official Code of Conduct for Local Government Employees.

The policy states that - The public is entitled to demand of a Local Government employee of any grade the highest standard of integrity, ability and commitment to the ethics of public service and the interest of all members of the community.

Council employees are seen to be the first line of defence against fraud and corruption. Employees are expected to conduct themselves in ways which are beyond reproach, above suspicion and be fully accountable.

Managers must be prepared to establish and maintain systems of internal control, ensuring that the Council's resources are properly applied and focused in the right areas for which they were intended. Advice may be sought from Internal Audit on potential control issues.

If an employee believes that they need to raise a concern and are unable to do so with their manager they should use an alternative route to raise their concerns, it is suggested that they contact one of the following in the first instance:-

Chief Executive
Corporate Director
Internal Audit Manager

Monitoring Officer
Section 151 Officer
Assistant Director of Partnerships

The Internal Audit Manager would normally be the first point of contact in accordance with Financial Procedure Rules. In certain circumstances, however it might be appropriate for the Police to be advised at the same time as Internal Audit and the Monitoring Officer is advised.

Matters can also be raised through Protect - protect-advice.org.uk This is a registered charity whose services are free and strictly confidential. They can be contacted on 020 3117 2520.

The Council has Procurement Procedure Rules, and Financial Procedure Rules to ensure that all employees who deal with financial matters do so in a controlled, proper and transparent way that accords with best practice. These documents are reviewed periodically to ensure they remain up to date.

The Council uses systems and procedures that incorporate internal controls. These controls include separation of duties, independent checks and authorisation restrictions to ensure that errors as well as impropriety are prevented. Financial Regulations require that all Heads of Department maintain systems and controls to a standard acceptable to the Chief Finance Officer.

Employees identified as having committed fraud against the Council will be subject to disciplinary action, civil action or criminal prosecution (or all of the afore mentioned) where deemed appropriate.

Employees are responsible for their own conduct and behaviour and are expected to assist and comply with an investigation. Failure to do so may be considered a breach of trust. *The Council will take the appropriate action by the appropriate body following the investigation outcome.*

Internal Audit

The Council's internal audit team operate in accordance with the Public Sector Internal Audit Standards under section 4 of the Local Government and Housing Act 1989. Internal audit undertakes an annual programme of work, which is reported to the Audit Committee on a quarterly basis. Whilst it is not the primary function of the internal audit team to detect fraud, the internal audit actively must evaluate the potential for the occurrence of fraud and how the organisation manages the risk of fraud.

External Audit

External audit review the Council's effectiveness at identifying the risk of fraud within the organisation and preventing and detecting fraud within the organisation.

Corporate Fraud and Risk Team

The Council has established a dedicated Corporate Fraud Team who focus on providing a comprehensive anti-fraud service available to all service areas. The team will utilise all available methods to detect and investigate fraud and corruption within the Authority. This includes the use of data matching and intelligence led investigations where possible. The Fraud and Risk Manager is responsible for assessing the authority's counter fraud arrangements in consultation with the Assistant Director of Finance and IT and Assistant Director of Partnerships

Public Sector Partners

The Council will continue to work with other authorities to provide positive data matching results and ensure fraud and error is identified and corrected at the earliest opportunity.

National Fraud Initiative (NFI)

The Cabinet Office took over responsibility for the NFI data matching process from the Audit Commission in 2015. This is an independent public body responsible for ensuring that public money is spent economically, efficiently and effectively, to achieve high quality local and national services for the public. The NFI looks into a broad range of fraud risks faced by the public sector.

The NFI has been embedded in the statutory external audit process for audited and inspected bodies since 1998 and is currently run every two years. Additional data matches/exercises are available if required.

The National Fraud Initiative compares different sets of data such as payroll and benefit records, against other records held by the same, or another organisation, identifying errors in data recorded and potentially highlighting potentially fraudulent claims and payments. Any potential discrepancies identified have a full investigation carried out if felt appropriate.

The use of data for NFI purposes continues to be controlled to ensure compliance with data protection and human rights legislation.

The Fraud and Risk Manager is the Council's key contact and ensures that any NFI activity within the Council has the required action taken.

The National Anti-Fraud Network (NAFN)

Through NAFN the Council acquires data legally from a wide range of information providers in response to allegations of fraud and on-going investigations. NAFN will play a key role in ensuring the Council has effective lines of enquiry to ensure the Council maintains a robust intelligence gathering framework. The council's privacy notices advise customers how we will share their data.

Contractors

The Council expects all contractors it has dealings with to act with complete honesty and integrity in all dealings with the Council, its service users and residents. The Council expects the employees of contractors to report any suspicions or knowledge they may have in relation to fraud and/or corruption against the Council. We will seek the strongest available sanctions against contractors that commit fraud against the Council or who commit fraud against public funds. This expectation should be clearly stated in any contract.

Helpline for Employees

Whistle-blowers are protected by the Public Interest Disclosure Act 1998. All calls from employees are therefore treated confidentially. The Council has a whistleblowing policy and has a helpline for employees to bring attention to anything happening in the workplace that might be illegal, improper or unethical. The Council encourages employees to use the helpline to disclose any concerns in order that they can be dealt with. Any allegations will be fully investigated and, if substantiated, appropriate action will be taken *by the appropriate body* in accordance with this policy.

The Council also has its own fraud hotline which can be used by staff and members of the public. fraud.hotline@tendringdc.gov.uk

Audit Committee

The remit of the Council's Audit Committee is set out in associated terms of Reference within the Council's Constitution and includes requirements to consider and monitor this strategy. They are also required to review the Council's risk management arrangements and seek assurances that action is being taken. They must also consider risk related issues and consider and monitor the strategy, plan and performance of the Council's Internal Audit Service. In addition, the Committee is required to consider the strategy and plans of the Council's External Auditor.

Risk Register

The Council has a corporate risk register in order to identify, record, review and revise and manage key business risks. All risks have been evaluated and prioritised. The Council will ensure that fraud risks are routinely considered as part of its risk management arrangements. Each service area has a departmental risk register, which are reviewed on a regular basis by the Council's Fraud and Risk Team.

The Risks of Fraud and Corruption

The Council acknowledges that there are many risks from fraud and corruption but has identified the following significant items:

- Reduced income from Council Tax/ Local Council Tax Support Scheme/Business Rates
- Reduced availability of social housing in respect of tenancy related matters
- Reduced income from business rates.
- Misappropriation / misuse of grant income
- Uncompetitive pricing / reduced value for money from procurement activities
- Procurement
- Cyber Security Fraud
- One-off/time limited activities such as COVID emergency support grants/payments

The Council will evaluate on an on-going basis the harm to its aims and objectives and service users that different fraud risks can cause. This approach will apply to 'business as usual' activities of the Council but also specifically during times of prolonged periods of national or local emergencies such as COVID 19.

Upon accepting office, following election, Members are required to comply with members' code of conduct which includes expected behaviours and declaration of interests. Interests are also expected to be declared during their time in office, should a change occur.

Prevention

One major preventative measure against fraud and corruption is to take appropriate steps when employing new staff/*members* to establish, as far as is possible, their previous history in terms of their propriety, integrity and honesty.

The Council makes all appropriate enquiries in respect of all staff regardless of whether they are permanent, temporary or on fixed-term contracts.

All employees are bound by the Local Government Code of Conduct and local code of conduct as set out in the Staff Handbook (various paragraphs) and other relevant policies and are subject without exclusion to the Council's Disciplinary Procedures. Employees must disclose any pecuniary interest in contracts or similar matters and must on no account accept any fees or rewards in respect of their employment by the Council other than their proper remuneration. Other matters such as secondary employment or the receipt of gifts and hospitality (in accordance with the Code of Conduct) must be properly registered.

Section 151 of the Local Government Act 1972 places a statutory responsibility on the Chief Finance Officer to ensure that proper arrangements are made for the administration of the Council's financial affairs. The Council has adopted Procurement Procedure Rules, as well as using the councils Standard Financial Terms and Conditions to ensure proper contract management is carried out as well as complying with Financial Procedure Rules to ensure that all employees who deal with financial matters do so in a controlled, proper and transparent way that accords with best practice. These documents are reviewed periodically to ensure they remain up to date.

The Council uses systems and procedures that incorporate internal controls. These controls include separation of duties, independent checks and authorisation restrictions to ensure that errors as well as impropriety are prevented. Financial Regulations require that all Heads of Department maintain systems and controls to a standard acceptable to the Chief Finance Officer.

Risk assessments, covering fraud and other issues affecting the whole range of Council activities, is undertaken by Internal Audit who then carry out independent reviews to monitor the adequacy and effectiveness of internal controls and governance arrangements ensuring that there is appropriate departmental compliance.

It is evident, nationally, that an increasingly wide variety of frauds are being perpetrated. The larger frauds may involve the creation of multiple identities and false addresses and involve different agencies. It is therefore becoming increasingly necessary to liaise with those other agencies, exchanging information, where possible and appropriate, to help prevent and detect such fraud. The Council is committed to ensuring that arrangements exist, and they are developed, to encourage the exchange of information with other agencies including:-

- other local authorities.
- government departments.
- police forces.
- The Cabinet Office including NFI - Data matching exercises.
- the National Anti-Fraud Network [NAFN];
- Essex Audit Group [EAG];
- Eastern Region Corporate Fraud (ERCF)

- Housing Benefit Matching Service [HBMS] run by the DWP

During prolonged periods of national or local emergency there are unfortunately many individuals and organisations who seek to take advantage of public bodies such as Local Authorities whilst they are responding to associated challenges and pressures. For a local authority, who provide a diverse range of services, attempted fraud can cover the large range of activities highlighted in the previous section but during national or local emergency situations they can become more targeted and sustained.

During these periods it is important for the Council to maintain its key prevention checks and controls and not be pressurised into acting outside of these important aspects of internal governance. Any individual should speak to their manager or one of the contacts set out in this report if they feel that something being done would potentially increase the Council's exposure to the risk of fraud or corruption.

In addition to the above, the Council will identify, keep under review and disseminate as appropriate, guidance from all relevant bodies such as Government Departments, CIPFA, NAO, NFI as early as possible during a time of national emergency.

The Fraud and Risk team carry out regular fraud awareness training for all TDC staff, members, and contractors, detailing the Councils' expectations. This training forms part of the Council's induction process for all new employees.

Detection and Investigation

Preventative systems, particularly internal controls within the Council have been designed to provide indications of fraudulent activity, and equally importantly, to deter potential fraudsters.

The responsibility to prevent and detect fraud and corruption lies with Management Team, Heads of Department, managers and all other employees of the Council as well as members of the public. Alert employees or members of the public are frequently the first to spot indications of fraud and corruption and prompt action by them enables effective detection to occur and appropriate action to be taken. The Council has a dedicated fraud hotline and email for all fraud related matters which could affect the Council and an online reporting form. Details are fraud.hotline@tendringdc.gov.uk Tel 0800 169 7004

A significant proportion of fraud is discovered by chance or as a result of a "tip-off". Advice on this issue for employees and their managers can be obtained from the Assistant Director of Finance and IT.

Financial Procedure Rules require all Heads of Department to report all suspected fraud or similar irregularity to the Internal Audit Manager. Correct reporting is essential to the Council's anti-fraud strategy to ensure:-

- consistent treatment of fraud and corruption.
- proper investigation by an independent unit (Internal Audit / Fraud and Risk Manager);
- prompt implementation of appropriate investigative activity;

- optimum protection of the Council's interests.

Under associated legislation, Tendring is required to participate in National Fraud Initiatives [NFI] run by the Cabinet Office. Data will be provided by the Council and will be used for cross-system and cross-authority electronic data matching for the prevention and detection of fraud. Similar data exchanges are also required for housing benefit matching exercises run by the DWP.

The nature and extent of the allegations will determine the level and type of investigation that is undertaken. Internal Audit will work with management and other relevant agencies to ensure that allegations are properly, fairly and thoroughly investigated and subsequently reported upon. Where appropriate, maximum recoveries of any losses will be made by the Council.

Where the outcome of an investigation indicates misconduct on the part of an employee, the official disciplinary procedure will be invoked. In proven cases of misconduct this may lead to the dismissal of an employee and if appropriate the involvement of the Police.

If appropriate to do so, the Council may consider sanctions against customers, including prosecution, where it has been identified that fraud has been committed against the Council.

Any decision to prosecute can only be made where the relevant *Assistant Director* has consulted with the Council's Legal Services Department.

Council tax

As detailed earlier Council tax is deemed to be a high-risk area and there are a number of regulations relevant to this such as ;-

Regulation 3 of the Council Tax (administration and enforcement) Regulations 1992 allows the Local Authority to request information. This is required for them to ensure that Council Tax is being correctly calculated.

Regulation 11 of the Council Tax (administration and enforcement) Regulations 1992 requires a liable person to advise a Local Authority if an exemption is incorrect.

Regulation 12 of the Council Tax (administration and enforcement) Regulations 1992 allows the Local Authority to request information. This is required for them to ensure that an exemption is being correctly calculated.

The Council may consider the need to impose a financial penalty of £70. The penalty can be imposed for

- failing to notify a change in circumstances.
- providing false information

If a further request has to be made for the information already requested then a second, higher, penalty (currently £280.00) may be issued. This higher penalty can be applied each time the request is repeated.

The Assistant Director of Finance and IT will review the requirement to issue financial penalties on an ongoing basis.

National Non-Domestic Rates (NNDR)/Business Rates

On 1 April 2013 a new system of business rates retention began in England. Before April 2013 all business rate income collected by councils formed a single, national pot, which was then distributed by government in the form of formula grant. Through the [Local Government Finance Act 2012](#), and regulations that followed, the government gave local authorities the power to keep up to half of business rate income and transfer half of it centrally, to central government.

As previously mentioned, during periods of national emergency, guidance is expected to be issued by relevant bodies given the increased risk of fraud and corruption during such times. The Council will need to consider and put in place as soon possible the necessary arrangements that may be set out within the associated guidance. This will include record keeping, reporting and anti-fraud / assurance work.

Publication of Anti- Fraud and Corruption Activities of the Council

The Council will at least annually report on the anti-fraud and corruption work that it has undertaken during the year along with publicising this Strategy.

This aims to set out the Council's intentions in terms of any identified fraud and corruption committed against it, along with acting as a deterrent to those considering such actions against the Council.

The Council's processes aim to be resilient to the threats of fraud and corruption and are designed to deter and detect such actions if committed against the Council.

Resources Invested in Counter Fraud and Corruption

Given the Council's commitment to counter fraud and corruption as set out within this Strategy the following resources are deployed which are proportionate to the level of assessed risk:

Dedicated Fraud Team

As highlighted earlier in this Strategy, the Council has established a dedicated team whose focus is to provide a comprehensive anti-fraud service within the Council, who are also available to provide support to all departments. The Council has committed an on-going annual revenue budget in excess of £170k to support the work of this dedicated team.

Training

The Council recognises the importance of training and the response of employees throughout the Council in ensuring that its fraud and corruption strategy remains a continuing success.

In this respect the Council encourages training and regular development for all employees and Members. Training is conducted online and face to face where appropriate.

Copies of the council's policies and procedures supporting any training carried out are available online to all employees.

The Fraud and Risk team continue to provide Fraud Prevention and Awareness training across the whole Authority ensuring all staff/members are aware of their responsibilities. This training will be reviewed and adapted as new detection measures are identified and changes to the Councils fraud risk levels are determined.

Effective investigation of fraud and corruption requires staff that are properly trained and regularly updated in all aspects of investigative work. Provision will be made for this, and the training of Internal Audit staff will be geared towards achievement of that objective. Fraud Investigation Staff are now required to be professionally trained in all aspects of Corporate Fraud. General staff training will also incorporate appropriate references to the need for staff to be alert and vigilant in their day-to-day activities.

Internal Audit Days

The Internal Audit team include within their annual plan, fraud related work such as the assessment of fraud prevention controls and therefore in effect, a number of audit days are included within their overall annual work programme.

During periods of prolonged national or local emergency, additional resources may need to be identified to respond to an increase in fraud risks or to deliver key actions set out in associated guidance. Such arrangements will need to be considered by a Senior Officer at Assistant Director level or above and will need to balance the direct response to the emergency with the maintenance and operation of existing controls and governance arrangements to ensure the Council is not unreasonably exposed to increased risks.

Summary

A sophisticated network of systems and procedures is in place to assist with the prevention and detection of fraud and corruption. The Council is determined that these arrangements will be kept up to date, with regard to future developments in preventative and detection techniques, to limit fraudulent or corrupt activity that it may suffer. The strategy also acknowledges and addresses the potential increase in fraud risks during prolonged periods of national or local emergency. To help achieve this objective the Council maintains a continuous review of all associated arrangements through its Management Team, Procurement and Financial Procedure Rules, Officer and Member Codes of Conduct and internal and external audit arrangements.

Financial Procedure Rules require all Heads of Department to keep their departmental procedures under continuous review, reporting any newly identified risks referring proposed changes in procedures to the Section 151 Officer.

This strategy and its effectiveness will be monitored by Internal Audit, as part of their ongoing activities and any issues that arise will be reported to the Council's Section 151 Officer, Management and the Audit Committee as appropriate.

Performance against this Strategy and its effectiveness will be included as part of the annual review process which will be reported to Management Team and the Audit Committee accordingly.

In addition, where actions have been identified to contribute to the performance and effectiveness of this Strategy, these will be included as an Appendix and included as part of the annual review process. Appendix A sets out the current actions identified as part of developing this Strategy.

The Fraud and Risk Manager will continue to monitor and review the contents of the Anti-Fraud and Corruption Strategy to ensure it is working effectively and opportunities for preventing and detecting corrupt activity are maximised.

References

Whistleblowing Policy - <http://intranet/Interact/Pages/Content/Document.aspx?id=2148>

Officer Code of Conduct - <http://intranet/Interact/Pages/Content/Document.aspx?id=7977>

Staff Handbook - <http://intranet/Interact/Pages/Content/Document.aspx?id=2162>

Constitution Members Code of Conduct -

<http://intranet/interact/Pages/Content/Document.aspx?id=3155>

Anti-Fraud and Corruption Strategy Action Plan – 2023/2024

Action	Responsible Officer	Update
<p>Review the consideration of fraud risks as part of the Council's general risk management arrangements.</p> <p>Explore the establishment of a separate Fraud and Corruption risk register for inclusion in future revisions to the Fraud and Corruption Strategy.</p>	Fraud and Risk Manager	This work will continue to be undertaken in consultation with internal audit during 2023/2024 following a delay due to additional fraud risks identified due to Coronavirus during 2020/2022 .
Evaluate the harm that different fraud risks can cause in the context of Council objectives and service users.	Fraud and Risk Manager	
Review the Council's Procurement Rules to ensure that the anti-fraud and corruption requirements placed upon contractors and those providing services to the Council are robust enough	Fraud and Risk Manager	<i>This is currently under review and will be brought before the committee at a later meeting.</i>
General anti-fraud and corruption training to be provided to officers along with raising awareness of the Strategy within the Council and the commitments and expectations contained within it.	Fraud and Risk Manager	<i>The majority of staff, members and contractors have now attended the fraud awareness training. There are a few catch up sessions planned for March 2023 to ensure everyone can be accommodated. These sessions will be carried out virtually and face to face where appropriate. Fraud awareness training will now form part of the council's induction process for all new staff/members.</i>

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