

REPORT TO: SCRUTINY COMMITTEE - 24 SEPTEMBER 2025

REPORT ON: CORPORATE FRAUD TEAM ACTIVITY AND PERFORMANCE, INCLUDING WHISTLEBLOWING 2024/2025

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 247-2025

1.0 PURPOSE OF REPORT

This report is to inform Elected Members of the Corporate Fraud Team's (CFT's) activity and performance for the 12-month period to 31 March 2025, including whistleblowing activity.

2.0 RECOMMENDATIONS

It is recommended that Members of the Committee note the information in this report.

3.0 FINANCIAL IMPLICATIONS

There are no direct implications arising from this report, although it is noted that in the year to 31 March 2025, the CFT identified savings of £285,910 from general investigative work and £65,148 of fraud and/or error in Housing Benefits through the collaborative working practices with the Department of Work and Pensions (DWP) Single Fraud Investigation Service (SFIS). The total of savings and overpayments for CFT work in 2024/2025 is £351,058. Action has been taken by the Council to seek financial recovery where applicable.

4.0 BACKGROUND

At the 27 April 2015 Policy and Resources Committee (Article VIII, Report No 180-2015), Members approved the establishment of a CFT from 1 June 2015. The CFT is a specialist investigative unit with responsibility for investigating all types of corporate fraud.

4.1 Business Grants

Throughout 2024/2025, the CFT continued to work with key members of staff in City Development responsible for administration and awarding of various grants to Businesses. These grants included the Business Growth and Innovation Grant and the TAY5G funding. The CFT played a pivotal role in the mandatory process of due diligence of the applicants/businesses prior to any grant award.

4.2 General Investigative Work and DWP

4.2.1. The CFT identified £285,910 of savings/benefits identified from general investigative work in the year to 31 March 2025 (£37,527 - 2024). The increase in savings/benefits identified for the year to 31 March 2025 relates to additional business grants savings and the notional amounts allocated in relation to Tenancy Fraud.

4.2.2. The CFT continued to assist investigating Housing Benefit through the sharing of evidence and witness statements as part of an agreement with DWP. That work identified £65,148 of fraud and error (£81,238 - 2024). Further detail is included at Appendix 1 along with referral statistics for the year.

4.2.3. The CFT continues to work with and share best practice with various other agencies and public sector bodies. These include various teams within Police Scotland, Scottish Government, Audit Scotland, OSCR (Office of the Scottish Charity Regulator), the

Cabinet Office, SEPA (Scottish Environment Protection Agency), NHS Counter Fraud Services, SAAS (Student Awards Agency Scotland), HMRC and other Scottish local authorities.

4.3 Advice, Guidance and Corporate Support

4.3.1. In addition to the investigative work carried out during 2024/2025, the CFT has continued to provide a diverse range of advice, guidance and support to the Council's strategic services.

- The CFT have assisted Democratic and Legal Services by carrying out a proportion of checks of Licence Renewal Applications (Taxi and Civic) as part of the Licence Renewal Process and for new licenses.
- The CFT Supervisor is a member of the Council's group for the UK Asylum Dispersal Scheme in the City. The CFT Supervisor's role is to provide financial fraud risk and prevention advice to the group.
- The CFT have been active in Government Procurement Card (GPC) compliance including delivering training/awareness and checks on usage of GPC's as per the Council's Guidelines. The CFT work closely with the Corporate Procurement Team.
- The CFT has continued to be actively involved in operational groups and processes, including the Serious Organised Crime Group and Integrity Group both of which are chaired by the Head of Corporate Finance.
- The CFT Supervisor's work in the Council's Serious Organised Crime Group includes Co- producing, implementing and maintaining a Serious Organised Crime Risk Register. The CFT Supervisor continues to work closely with local Police Scotland teams and the National Serious Organised Crime Interventions Unit (NSOCIU), Scottish Crime Campus, Gartcosh.
- The CFT Supervisor has continued during 2024/2025 to be the Scottish representative on the Executive Board of NAFN (National Anti-Fraud Network) and an active member of SLAIG (Scottish Local Authority Investigators Group). As part of SLAIG, the CFT Supervisor participates in discussions with the Crown Office and Procurator Fiscal Service (COPFS) and Scottish Government regarding the ongoing prevention and detection of public sector fraud. The CFT also receives national fraud alerts through NAFN from the National Crime Agency, the National Fraud Intelligence Bureau and the National Cyber Security Centre. These alerts are distributed to key Council staff.
- The CFT continues to work closely with the DWP and is represented at both local and national (Scottish) level meetings to help support the Housing Benefit investigation process in general and recovery of overpayments from Housing Benefit fraud and error in Dundee.

4.4 Fraud and Corruption Heat Map

4.4.1. The Fraud and Corruption Heat Map continues to be reviewed and Service Areas are required to address and manage fraud and corruption risks as part of their existing Risk Registers (RR's).

- 4.4.2. The heat map is there to supplement existing Service Area RR's and to assist both the CFT and Services in pro-actively focussing on key risks. It sets out to identify the degree of risk in Service Areas against a standard set of fraud and corruption risks, highlighted by a 'RAG' (red/amber/green) rating, where efforts to mitigate fraud and corruption risks should be focussed.
- 4.4.3. The Integrity Group are updated on a regular basis on the progress of mitigation of the fraud and corruption risks identified in this heat map and of any new risks that require to be added. All risks are reviewed on a periodic basis but an overview of all areas of risk will be undertaken in the next 12 months and reported to the Integrity Group.
- 4.4.4. An annual self-assessment against the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption has been completed and confirms that the Council has adopted a response that is appropriate for its fraud and corruption risks. Appendix 3 refers.

4.5 Corporate Fraud Employee Investigations

- 4.5.1. All allegations of fraud and corruption are investigated by the CFT, in partnership with other Council colleagues and external agencies where appropriate.
- 4.5.2. During 2024/2025, the CFT investigated allegations of fraud which at times involved working alongside Police Scotland and the COPFS. Other CFT investigations during 2024/2025 involving employees included allegations of second employment working whilst off sick or during working hours, theft of items and cash, recruitment concerns, not working contracted hours, inappropriate language and behaviour, bribery, misuse of flexible working, forging emails, breach of IT Security policy, breach of data protection, and misuse of Government Procurement Cards.
- 4.5.3. Following conclusion of these investigations, recommendations have been made for improvements to internal controls to reduce the risk of similar incidents happening in the future. It is the remit of the People Service and the employee's Head of Service to consider whether any disciplinary action is required.

4.6 Whistleblowing

- 4.6.1. The Council's whistleblowing function is corporately managed by the CFT. The CFT manages the Council's dedicated whistleblowing telephone line and email reporting arrangements. It also monitors and records all whistleblowing allegations and outcomes on the Council's Fraud Management System.
- 4.6.2. In line with the policy, all whistleblowing allegations received are shared with the Council's Service Lead HR (People Service), the Head of Democratic and Legal Services and the Acting Senior Manager - Internal Audit. These managers, or an appropriate delegated officer, determine how best to proceed with, and who should lead, an investigation.
- 4.6.3. The action taken by the Council in response to a reported concern will depend on its nature, but may include one or more of the following:
 - carrying out an internal investigation (People Service, Internal Audit and/or CFT).
 - dealing with the matter through an internal Service Area procedure.
 - referring the issue to Police Scotland and / or to external audit.
 - referring the issue to an external public or regulatory authority.
 - appointing external specialists to investigate where required.
 - no formal investigation is required.
- 4.6.4. Employees can report concerns in a variety of ways eg speak to their supervisor, send a letter, complete an anonymous form on the intranet or internet, email the dedicated

whistleblowing email address or phone the 24hr freephone whistleblowing telephone number.

- 4.6.5. For the 12-month period to 31 March 2025 the Council received 31 whistleblowing allegations. The continued reporting of whistleblowing allegations demonstrates the ongoing positive culture of the organisation in which staff feel comfortable enough to report their concerns. Whistleblowing allegation statistics, split by service area, can be found at Appendix 2 along with corresponding outcomes data.

4.7 National Fraud Initiative (NFI)

- 4.7.1. The NFI is co-ordinated by the CFT, and the Council's Key Contact is the CFT Supervisor. The Council's NFI performance is reported in a separate annual report to this Committee. (Report 248-2025 refers).

5.0 **POLICY IMPLICATIONS**

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 **CONSULTATIONS**

The Council Leadership Team was consulted in the preparation of this report.

7.0 **BACKGROUND PAPERS**

None.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

DATE: 22 AUGUST 2025

APPENDIX 1

CORPORATE FRAUD ACTIVITY AND PERFORMANCE REPORT - 1 APRIL 2024 TO 31 MARCH 2025

Table 1 - CFT Referrals/Information Exchanges Statistics and Employee Cases

REFERRALS FRAUD OR ERROR TYPE/SERVICE AREA	NUMBER OF REFERRALS
Referral Type/Information Exchanges	
Blue Badge	45
Business Grants/Other Grants	72
Council Tax (Council Tax Reduction and Discounts)	35
Government Procurement Card Compliance Checks (GPC)	1
Housing Tenancy Fraud	9
Legal Team	1
Non Domestic Rates	3
Payroll	47
Parking	1
Pensions	1
Procurement	1
School Placing Requests	3
Service Area (allegations involving employees see para 4.5 above for examples)	
Children and Families	20
City Development	6
Corporate Services	4
Dundee Health and Social Care Partnership (DH&SCP)	4
Leisure and Culture Dundee	5
Neighbourhood Services	11
SUB-TOTAL	269
Data Protection Enquiries from other Enforcement Agencies/LA's	11
Housing Benefit - DWP Information Exchange for Investigation Cases	15
TOTAL	295

Table 2 - Savings/Benefits Identified

FRAUD OR ERROR TYPE	NUMBER OF CASES	SAVINGS IDENTIFIED (£)/ BENEFITS
Council Tax (Council Tax Reduction, Single Person Discount and Exemptions)	20	28,439
Business Grants	12	69,225
General (Business Rates/School Placings)	2	2,246
Tenancy Fraud	2	186,000*
SUB-TOTAL	36	285,910
Housing Benefit - DWP Information Exchange for Investigation Cases	9	65,148
TOTAL	45	351,058

*notional saving figure - £93,000 per property

APPENDIX 2

The tables below provide a summary of results from the whistleblowing activity for 12 months to 31 March 2025.

Table 1 - Whistleblowing Allegations per Service Area

Service Area	No of Allegations
Children and Families	8
City Development	1
Corporate Services	4
Neighbourhood Services	15
Dundee Health and Social Care Partnership	3
TOTAL	31

Table 2 - Outcomes of Whistleblowing Allegations

Outcomes	
Ongoing	11
No further action/unsubstantiated	12
Dealt with in line with current HR procedures	8
TOTAL	31

Dundee City Council - Self-Assessment against CIPFA Code of Practice on Managing the Risk of Fraud and Corruption

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
<p>A1 The organisation's leadership team acknowledge the threats of fraud and corruption and the harm they can cause to the organisation, its aims and objectives and to its service users.</p>	<p>It is good practice for the responsibilities for managing the risk of fraud and corruption to be included in the organisation's scheme of delegation or terms of reference.</p>	<p>Corporate Fraud and Corruption Policy in place. Last revised and approved by Council Leadership Team in 2022. Policy references responsibilities of officers and Councillors.</p> <p>Financial Regulations Paragraph 2.5.1 - includes Service Executive Director responsibility to report any suspected irregularity or suspected fraud to Internal Audit.</p> <p>Oversight of counter-fraud arrangements is provided by the Scrutiny committee in response to an annual report of Corporate Fraud Performance and Activity plus Whistleblowing.</p> <p>Corporate Fraud and Risk Heat Map in place.</p>
<p>A2 The organisation's leadership team acknowledge the importance of a culture that is resilient to the threats of fraud and corruption and aligns to the principles of good governance.</p>	<p>The organisation's leadership team can support a counter-fraud culture by:</p> <ul style="list-style-type: none"> • Providing visible support for counter-fraud and corruption activity. • Recognising the risk of fraud and corruption and the harm it can cause to the organisation and to those the organisation helps and/or protects. • Including reference to counter-fraud and corruption activities in the principles of good governance and standards of conduct adopted by the organisation. 	<p>Corporate Fraud and Corruption Policy.</p> <p>Annual Corporate Governance questionnaire includes questions on counter-fraud arrangements.</p> <p>Counter-fraud arrangements are considered as part of the Annual Governance Statement.</p> <p>Fraud Governance Arrangements in place to support recognition of risk and harm to protect the organisation:-</p> <ul style="list-style-type: none"> • Whistleblowing Policy and Guidance for Managers and Employees • Bribery Policy and Procedures • Corporate-Fraud and Corruption Policy and Procedures • Anti-Money Laundering Policy and Procedures • Fraud Guidelines/Standing Orders/Financial Regulations • Registers of Members and Officers Interests • Gifts, Gratuities and Hospitality Policy and Register • Participation in the National Fraud Initiative • Council's Integrity Group • Serious Organised Crime Group and Risk Register • Internal Data Matching/External Data Matching

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
	<ul style="list-style-type: none"> Ensuring the organisation is responsive to new fraud and corruption risks. Embedding strong counter-fraud controls and systems within the organisation. Providing visible support and resourcing for fraud awareness activity. Supporting counter-fraud and corruption training throughout the organisation. Ensuring that other governance papers, strategies and policies include fraud and corruption risks wherever relevant. 	<ul style="list-style-type: none"> Corporate Fraud Hotline/Dedicated Whistleblowing Line Corporate Fraud Risk Heat Map <p>Resources are provided for a Corporate Fraud Team to prevent, detect, investigate and raise awareness of fraud. Currently fraud staff resources are 1 x Accredited Counter-Fraud Supervisor and 3 x Accredited Counter-Fraud Investigators.</p> <p>Employee Code of Conduct in place including the Nolan Principles.</p> <p>Financial Regulations Paragraph 2.5.1 - includes Service Executive Director officer responsibility to report any suspected irregularity or suspected fraud to Internal Audit.</p> <p>Local Code of Corporate Governance includes reference to counter-fraud work including Fraud reporting and whistleblowing and sets out the principle of "behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law".</p>
<p>A3 The governing body acknowledges its responsibility for ensuring the management of its fraud and corruption risks and will be accountable for the actions it takes through its governance reports.</p>	<p>The governing body should ensure that there is a clear programme of work in accordance with the Code to manage the risk of fraud and corruption.</p> <p>The organisation's leadership team can also provide strong and genuine support by delegating appropriate authority to counter-fraud professionals.</p>	<p>Adoption of this CIPFA self-assessment.</p> <p>Remit of the Scrutiny Committee. Annual counter-fraud reports to that Committee.</p> <p>Local Code of Corporate Governance includes reference to counter-fraud work.</p> <p>Annual Governance Statement approved as part of the final accounts process.</p> <p>Corporate Fraud Team operating within Internal Audit.</p> <p>Fraud and Corruption questions in the Annual Corporate Governance Questionnaire.</p>

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
<p>A4 The governing body sets a specific goal of ensuring and maintaining its resilience to fraud and corruption and explores opportunities for financial savings from enhanced fraud detection and prevention.</p>	<p>Could include:</p> <ul style="list-style-type: none"> • Formal fraud risk management process. • Production, maintenance and review of a fraud strategy. • Formal fraud awareness activity. • Clear directions on actions to be taken if fraud or corruption is discovered. 	<p>A Fraud Risk Heat Map has been produced for incorporation into the Council's Risk Management process. All Service Area Leadership Teams were briefed. The Heat Map is managed and maintained by the Corporate Fraud Supervisor.</p> <p>Fraud and Corruption Risks are considered in Corporate Risk Register and Service Risk Registers.</p> <p>Internal and external data matching exercises undertaken using Council Tax Single Person Discount and internal records, eg National Entitlement Card and Housing Waiting lists, new employees.</p> <p>Participation in the biennial National Fraud Initiative.</p> <p>Fraud awareness activity is both reactive, eg whistleblowing allegations and proactive eg compliance work on controls and processes relating to Government Procurement Cards.</p> <p>The Council has established an Integrity Group which meets quarterly and also on an ad-hoc basis when allegations of a serious fraud or corruption have potentially been identified.</p> <p>Participation in the biennial National Fraud Initiative and other data matching fraud exercises hosted by the National Fraud Initiative Team.</p>
<p>B1 Fraud risks are routinely considered as part of the organisation's risk management arrangements.</p>	<p>Fraud risk identification could include:</p> <ul style="list-style-type: none"> • Compare identified risks with other similar organisations. • Fraud risk workshops within departments. • Fraud risk review conducted by internal audit, external audit or specialist consultant. 	<p>The Council's Corporate Fraud Team works with and shares best practice with various other agencies and public sector bodies. These include various teams within Police Scotland, Scottish Government, Audit Scotland, OSCR (Office of the Scottish Charity Regulator), the Cabinet Office, SEPA (Scottish Environment Protection Agency), NHS Counter-Fraud Services, SAAS (Student Awards Agency Scotland), HMRC and other Scottish local authorities.</p> <p>Sharing best practice and monitoring the fraud risk areas as part of the Scottish Local Authorities Investigators Group (SLAIG).</p> <p>Fraud Heat Map.</p> <p>Fraud and Corruption risks in Corporate Risk Register and in Service area risk registers.</p>

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
B2 The organisation identifies the risks of corruption and the importance of behaving with integrity in its governance framework.		<p>Financial Regulations Paragraph 2.5.1 - includes Service Executive Director responsibility to report any suspected irregularity or suspected fraud to Internal Audit.</p> <p>Codes of Conduct for councillors and staff.</p> <p>Local Code of Corporate Governance.</p> <p>One of the Council values is to be open and honest.</p>
B3 The organisation uses published estimates of fraud loss, and where appropriate its own measurement exercises, to aid its evaluation of fraud risk exposures.	The organisation can use estimates of fraud loss and any measurement exercise to quantify the potential losses that different fraud risks cause.	Work of Corporate Fraud Team includes review of published information including National Fraud Initiative Reports, Audit Scotland Reports and other published reports containing losses and reference to fraud risks.
B4 The organisation evaluates the harm to its aims and objectives and service users that different fraud risks can cause.	Reputational damage to the organisation or damage to specific service objectives	<p>Counter-fraud work contributes to the Council's priorities including:</p> <ul style="list-style-type: none"> • Inequality reduction (Housing, School Placement, Blue Badge). • Safe communities (Housing). • Effectiveness and Efficiency (Advice to services, local taxation).
C1 The governing body formally adopts a counter-fraud and corruption strategy to address the identified risks and align with the organisation's acknowledged responsibilities and goals.		The Counter-Fraud and Corruption Policy details the Council's approach to the prevention and detection of fraud and corruption and applies across all Council service areas.
C2 The strategy includes the organisation's use of joint working or partnership approaches to managing its risks, where appropriate.		The Counter-Fraud and Corruption Policy details the Council's approach to joint working/ partnership working - see Section 7 (Investigation Sources and Pro-Active Work) and Section 9 (Co-operation with Others).

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
C3 The strategy includes both proactive and responsive approaches that are best suited to the organisation's fraud and corruption risks.	<u>Proactive</u> <ul style="list-style-type: none"> • Develop a counter-fraud culture. • Prevent fraud through internal control measures. • Use techniques to validate data. • Publicise counter-fraud policy and actions. <u>Responsive</u> <ul style="list-style-type: none"> • Detecting fraud through data and intelligence analysis. • Implement effective reporting arrangements. • Investigate fraud referrals. 	<u>Proactive</u> <ul style="list-style-type: none"> • Partnership work with internal colleagues. • Online fraud reporting form. • Robust internal controls. • Acknowledge receipt of policy through Employee Resources. • Fraud Heat Map. <u>Responsive</u> <ul style="list-style-type: none"> • Data matching - internal and National Fraud Initiative. • Integrity Group. • Whistleblowing. • Recovery of losses. • Disciplinary action. • Specialist investigations. • Reporting direct to COPFS or Police Scotland.
C4 The strategy includes clear identification of responsibility and accountability for delivery of the strategy and for providing oversight.	The strategy should - <ul style="list-style-type: none"> • Allow for measurement. • Identify the key fraud risks. • Be considered by Audit Committee. 	Revised Corporate Fraud and Corruption Policy approved by Council Leadership Team 2022. Policy references responsibilities of Officers and Councillors. Scrutiny Committee oversight - annual Corporate Fraud Activity report.
D1 An annual assessment of whether the level of resource invested to counter-fraud and corruption is proportionate for the level of risk.	An annual assessment should be conducted to review whether the level of resource invested is proportionate for the level of risk.	Reviewed as part of the completion of this self-assessment - no resource issues identified. Will be reviewed annually. External Audit comments in annual report. Incident and Probity logs completed and assessed to determine whether any further work required on identified areas. Annual Governance Statement.

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
D2 The organisation utilises an appropriate mix of experienced and skilled staff, including access to counter-fraud staff with professional accreditation.	Training needs to be provided to ensure that counter-fraud staff have the skills, experience and accreditation to conduct their work.	Corporate Fraud Team staff are appropriately qualified, skilled and experienced. Ongoing consideration is given to the training requirements of counter-fraud staff.
D3 The organisation grants counter-fraud staff unhindered access to its employees, information and other resources as required for investigation purposes.		Financial Regulations 2.5.1 - references Internal Audit which includes the Corporate Fraud Team as having this access.
D4 The organisation has protocols in place to facilitate joint working and data and intelligence sharing to support counter-fraud activity.		Corporate Fraud Team work with partners including the DWP, NFI, National Anti-Fraud Network, Police Scotland and others to share intelligence and data to support counter-fraud activity. Data is shared through appropriate legal gateways.
E1 The organisation has put in place a policy framework which supports the implementation of the counter-fraud strategy. As a minimum the framework includes: <ul style="list-style-type: none"> Counter-fraud policy Whistleblowing policy 		Policy in place - Corporate Fraud and Corruption Policy. Policy in place.
<ul style="list-style-type: none"> Anti-money laundering policy 		Policy in place.
<ul style="list-style-type: none"> Anti-bribery policy 		Policy in place.
<ul style="list-style-type: none"> Anti-corruption policy Gifts and hospitality policy and register 		Policy in place - Corporate Fraud and Corruption Policy. Policy and register in place.
<ul style="list-style-type: none"> Pecuniary interest and conflicts of interest policies and register 		In place for Councillors and staff.
<ul style="list-style-type: none"> Codes of conduct and ethics 		In place for Councillors and staff.
<ul style="list-style-type: none"> Information Security Policy 		Policy in place.

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
<ul style="list-style-type: none"> Cyber security policy <p>The above policies are available to staff from the intranet.</p>		<p>No Cyber Security policy in place, but Cyber Security is referenced in ICT Security and Safe Use Policy.</p> <p>Cyber Security Policy Training - elearning (Cyber Security Policies and Procedures)</p>
<p>E2 Plans and operations are aligned to the strategy and contribute to the achievement of the organisation's overall goal of maintaining resilience to fraud and corruption.</p>	<p>A proactive plan can be developed to achieve early detection of fraud and corruption</p>	<p>Key risks are addressed thus contributing to the overall goal.</p> <p>Corporate Fraud Risk in the Corporate Risk register and service level risk registers.</p> <p>Proactive work will continue to be planned as a response to the key fraud risks faced by the Council.</p>
<p>E3 Making effective use of national or sectoral initiatives to detect fraud or prevent fraud, such as data matching or intelligence sharing.</p>		<p>National Fraud Initiative.</p> <p>Scottish Local Authority Investigator's Group.</p> <p>National Anti-Fraud Network.</p> <p>Scottish Local Authority Chief Internal Auditor's Group.</p>
<p>E4 Providing for independent assurance over fraud risk management, strategy and activities.</p>		<p>Internal Audit reviews. eg side by side activity between Corporate Fraud Team and Internal Audit Team.</p> <p>External Audit report to Members.</p> <p>Fraud Governance was reviewed by Council's Internal audit co-sourcing partner in 2018.</p>

CIPFA Code of Practice	CIPFA Good Practice Guidance	Evidence of compliance
<p>E5 There is a report to the governing body at least annually on performance against the counter-fraud strategy and the effectiveness of the strategy from the lead person(s) designated in the strategy. Conclusions are featured in the annual governance report.</p>		<p>Annual Governance Statement.</p> <p>Annual Corporate Fraud Performance and Activity report to Scrutiny Committee.</p>