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### Current Status

During 2017/18 to-date (1<sup>st</sup> April 2017 to 31<sup>st</sup> October 2017) there have been four potential irregularities referred to Internal Audit, all relating to tenancy issues. Two of these cases have been closed, both of which have previously been reported to Audit and Standards Committee.

Internal Audit is currently working with relevant officers within the Council on the other two cases, which involve allegations of sub-letting. High level investigation outcomes will be provided to the Audit and Standards Committee once concluded.

Any fraud alerts received by Internal Audit from the National Anti-Fraud Network (NAFN) are passed onto the relevant service area within the Council, to alert staff to the potential fraud.

### National Fraud Initiative (NFI)

Internal Audit continues to support the NFI which is a biennial data matching exercise administered by the Cabinet Office. The data collections were collected throughout October 2016 and reports have been provided for investigation. Examples of data sets include housing, insurance, payroll, creditors, council tax, electoral register and licences for market trader/operator, taxi drivers and personal licences to supply alcohol. Not all matches are investigated but where possible all recommended matches are reviewed by either Internal Audit or the appropriate service area.

Work to review the NFI matches has recently been commissioned by Audit, Risk Assurance (ARA) through the Gloucestershire Counter Fraud Unit. The high level outcomes of the review will be provided to the Audit and Standards Committee.

In addition, there is an annual data matching exercise undertaken relating to matching the electoral register data to the single person discount data held within the Council. Once all relevant data has been uploaded onto the NFI portal, a data match report is instantly produced and available for analysis.

As above, the high level outcomes of the review will be provided to the Audit and Standards Committee.