

Report to:

AUDIT COMMITTEE

Relevant Officer:

Tracy Greenhalgh, Head of Audit and Risk

Meeting

2 March 2023

FRAUD AND ERROR PREVENTION CHARTER 2023/24

1.0 Purpose of the report:

1.1 To consider the Fraud and Error Prevention Charter 2023/24 for approval.

2.0 Recommendation(s):

2.1 The Audit Committee is asked to approve the Fraud and Error Prevention Charter for 2023/24.

3.0 Reasons for recommendation(s):

3.1 To ensure that the Council have robust processes in place to tackle fraud and corruption.

3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.3 Is the recommendation in accordance with the Council's approved budget? Yes

4.0 Other alternative options to be considered:

4.1 None.

5.0 Council priority:

5.1 The relevant Council Priority is organisational resilience.

6.0 Background information

6.1 The Fraud and Error Prevention Charter sets out the Council's Anti-Fraud and Corruption Statement which outlines the Council's zero tolerance approach when dealing with fraud, corruption and bribery. It also outlines the fraud risk assessment and associated counter fraud programme which is based on best practice guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA) to ensure that it takes account of emerging threats and focuses on priority fraud risks.

6.2 Does the information submitted include any exempt information? No

7.0 List of Appendices:

7.1 Appendix 8(a) – Fraud and Error Prevention Charter 2023/24

8.0 Financial considerations:

8.1 The prevention and detection of fraud helps reduce losses faced by the Council.

9.0 Legal considerations:

9.1 The Fraud and Error Prevention Charter ensures that the Council follows the appropriate legal framework for fraud investigation.

10.0 Risk management considerations:

10.1 The plan is based on a fraud risk assessment of all Council services.

11.0 Equalities considerations:

11.1 The Council's Corporate Fraud and Investigations Team will always act with regard to current pertinent legislation and without prejudice when executing the Council's procedures and policies. The Corporate Fraud and Investigations Team will ensure that all individuals suspected of fraud, error, bribery or corruption will receive clear and understandable correspondence regarding their legal rights and informing them of all the possible outcomes of an investigation. The Council's sanction and prosecution process will not discriminate for or against any individual according to age, belief, disability, gender, gender identity, race, or sexuality.

12.0 Sustainability, climate change and environmental considerations:

12.1 The Fraud and Error Prevention Charter 2023/24 does not have a direct impact on the climate change agenda.

13.0 Internal/external consultation undertaken:

13.1 The Corporate Fraud and Investigations Team have supported the Head of Audit and Risk in the development of this Charter. As there are no key changes to legislation wider consultation with other Council services has not been undertaken this year as the key principles of the Charter remain unchanged.

14.0 Background papers:

14.1 None.