

**AUDIT SCOTLAND - 2020/21 FRAUD AND IRREGULARITY REPORT**

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**1.0 INTRODUCTION**

- 1.1 This report provides the Audit and Scrutiny Committee (the Committee) with reassurance that the Council has appropriate governance and counter fraud arrangements in place to mitigate, as far as possible, the risks highlighted in Audit Scotland's 'Fraud and Irregularity 2020/21' report.

**2.0 RECOMMENDATIONS**

- 2.1 Endorse this report and note the assurance that the Council has robust policy and procedures to, as far as possible, mitigate the risks identified in Audit Scotland's 2020/21 Fraud and Irregularity Report.

**3.0 DETAIL**

*Audit Scotland Report*

- 3.1 In July 2021 Audit Scotland published a report titled 'Fraud and Irregularity 2020/21' with the purpose of sharing risks and case studies to support the Scottish Public Sector in the prevention of fraud. The reports overarching recommendation was that public bodies should ensure good governance and counter fraud arrangements are in place including:

Having appropriate governance and oversight arrangements for counter fraud







under pressure may  
mean internal controls  
are relaxed

Buildings being closed  
results in additional  
risk of security

New equipment and IT  
devices purchased  
during the pandemic  
needing tagged and  
sent to remote staff.

Staff transferring to  
new departments to  
meet operational  
needs

Risk of weakened  
governance  
arrangements due to  
internal audit teams  
being redeployed

support grants for a period of  
approximately three months  
however a revised audit plan was  
still delivered with some 'lost' time  
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