

**INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES**

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**1. SUMMARY**

1.1 The objective of the report is to provide the Audit and Scrutiny reWde

Civil Contingencies  
Complaints Handling HSCP  
ELC Parental Satisfaction  
School Fund Governance  
Workforce Planning HSCP

3.2 In addition to those already in progress indicative audits planned for Quarter 4 2021/22 are:

3.3 **2021/22 Audit Plan**

Climate Change Act  
ICT - Remote Working  
Planning Applications

**Scrutiny**

3.4 Work is progressing on the 2021/22 scrutiny plan. The Community Asset Transfer Process review has been completed and a draft report has been issued to Council officers for consideration.

3.5 The briefing meeting for the review of Fly-tipping has taken place on 9 November 2021, additional information was provided and a further meeting of the panel members took place on 13 January 2022. A panel meeting with Council officers was held on 2 March 2022.

**Counter Fraud**

3.6 The paragraphs below summarise the work carried out by the Counter Fraud Team (CFT) and provide an update on total billing for the year 2022 to date as a direct consequence of their work.

3.7 In December there were two referrals alleging fraud by council officers. The investigation concluded there was no evidence of fraud. Both were issues in registered addresses for temporary staff. However, it has opened an investigation for another local authority and the CFT are working closely with these external colleagues.

3.8 The CFT continue to perform visits to referral addresses when and where possible.

3.9 Investigations into potential Council Tax anomalies continue to be carried out. These mainly consist of potentially fraudulent claims for single person



## National Reports

- 3.14 A follow up process for national reports is in place whereby management are advised of national reports published and asked to confirm what, if any, action is planned as a result of the report. Table 2 details the national reports issued during quarter three 2021/22.

**Table 2: National Reports**

National Report	Issued To	Detail	Management response/ Action taken
Community empowerment: Covid-19 update	Chief Executive	Public bodies can learn from good practice and new ways of working which emerged in response to Covid-19 and use this to shape the way they work in the future to promote the best outcomes for local communities and help address inequalities. The report shares some of the many good examples of the community response to the pandemic and summarises the learning. It builds on the Principles for community empowerment published in 2019 and ongoing engagement with the Community Empowerment Advisory Group. Public bodies should use this information alongside their own learning to develop longer-term approaches to supporting and empowering communities.	No action will be taken as a result of the national report as it sets out best practice of which we are familiar with and seek to emulate.
Best Value Assurance Report: Falkirk Council	Chief Executive	to urgently make and implement big decisions about how to deliver sustainable services and make significant and necessary savings.	Executive Director Kirsty Flanagan will liaise with Falkirk Council to learn about their savings from zero budgeting and activity around workforce planning.

investigation. No assumption can be made as to whether there is fraud, error or other explanation until an investigation is carried out. A reminder process is in place to ensure that matches are reviewed on a timely basis.

- 3.16 Matches are available for review and progress is monitored monthly by the Counter Fraud Team and reported quarterly to the Audit and Scrutiny Committee.

**Table 3: National Fraud Initiative Progress at 21/02/2022:**

<b>Operational Area</b>	<b>Total Matches</b>	<b>Recommended / High Risk Matches</b>	<b>Matches Complete</b>	<b>WIP</b>	<b>Match Description</b>
CT to Elect Register	1000	n/a			CT records to Electoral Register/ other data sets to ensure discount awarded to only those living alone aged over 18, taking into account disregarded occupants. (CT to other Datasets will not be progressed further due to poor quality data)
CT rising 18s	194	n/a			
Housing Benefits	29	14	16	0	HB records to records in other authorities / other datasets including student loans, payroll and pensions to identify undeclared income and capital.
Payroll	61	1	1	1	Payroll records to other datasets including other payrolls and pensions to ensure employee is not receiving additional income.
Blue Badges	255	220	253	0	Blue badge records to DWP data to identify deceased claimant with valid badge.
Housing Waiting list	264	257	257	0	Housing waiting list records to other organisations HBCTR and tenant data to identify undisclosed changes in circs or false info.

Council Tax  
Redu3 0.75 re



Percentage of audit recommendations accepted by management	Target	100%	
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4