

Audit and Risk Assurance Committee

17 August 2017

Counter Fraud Update Report

1. Summary Statement

- 1.1 The Counter Fraud Update Report, attached as an appendix, summarises the areas of counter-fraud activity recently undertaken by the Counter Fraud Unit.

2. Recommendation

That the Counter Fraud Update Report be noted.

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Counter Fraud Update Report

3. Strategic Resource Implications

Delivery of Audit Services counter-fraud activity is undertaken from existing resources.

4. Legal and Statutory Implications

- 4.1 The Accounts and Audit Regulations Act states that a relevant body must “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices”.

5. Implications for the Council’s Scorecard Priorities

- 5.1 Audit Services contributes to the achievement of the council’s Scorecard Priorities by examining and reporting on the state of the governance, risk management and internal control environment.
- 5.2 The prevention and detection of fraud should increase the efficiency and effectiveness of the council.

6. Background Details

- 6.1 The main purpose of the report is to provide the Audit and Risk Assurance Committee with details of recent counter-fraud activity undertaken by the Counter Fraud Unit.