

Audit Committee

28 June 2019

Protecting the Public Purse - Annual Report 2018 / 2019



Report of Paul Bradley, Chief Internal Auditor and Corporate Fraud Manager

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 This report presents the Annual Protecting the Public Purse Report, to inform Members of the work that has been carried out by the Corporate Fraud Team during the period 1 April 2018 to 31 March 2019.

Executive Summary

- 2 The report provides Members with the progress that has been made by the Corporate Fraud Team for 2018/2019 up to 31 March 2019 and provides as update on:
 - (a) The work of the Corporate Fraud Team;
 - (b) Action taken to raise awareness of the risk of fraud and corruption to assist in embedding a strong counter fraud culture throughout the organisation;
 - (c) Reported cases of potential fraud reported during 2018/19;
 - (d) Proactive Counter Fraud work;
 - (e) Progress on the Council's participation in the National Fraud Initiative (NFI) 2018/19;
 - (f) Fraud Reporting;
 - (g) Fraud Training;
 - (h) Fraud Awards.

- 3 The appendices attached to this report are summarised below. Appendix 4 marked with an asterisk is not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3).
- (a) Appendix 2 – Case load and values of Fraud identified for 2018/2019;
 - (b) Appendix 3 – Counter Fraud Operation Plan 2019/2020.
 - (c) Appendix 4* – Cases of potential internal corporate fraud reported and ongoing investigations;

Recommendations

- 4 Members are asked to note the contents of the Annual Protecting the Public Purse Report 2018 / 2019 including:
- (a) The work carried out by the Corporate Fraud Team;
 - (b) The actions taken to improve awareness and the arrangements in place for managing the risk of fraud and corruption;
 - (c) Corporate Fraud Team numbers and values of fraud identified for 2018/2019 (Appendix 2);
 - (d) Counter Fraud Operation Plan 2019/2020 (Appendix 3).

Background

- 5 The risk of fraud and corruption is recognised as a strategic risk within the Council's Corporate Strategic Risk Register.
- 6 The latest Counter Fraud and Corruption Strategy was agreed by CMT and then Audit Committee in June 2018.
- 7 The Internal Audit Service is responsible for:
 - Promoting the Council's Counter Fraud and Corruption Strategy, raising awareness of the risk of fraud and corruption and advising on controls that will effectively manage the risk;
 - Overseeing that any investigations are completed in accordance with the Council's Fraud Response Plan;
 - Supporting management pro-actively in the prevention and identification of potential irregularity through membership of the National Anti-Fraud Network (NAFN), the North East Fraud Forum (NEFF), the CIPFA Better Governance Forum (BGF), CIPFA's Counter Fraud Centre and directly through the Cabinet Office's National Fraud Initiative (NFI).
- 8 The Audit Committee is responsible for monitoring the arrangements the Council has put in place to mitigate the risk of fraud and corruption by seeking assurance on their effectiveness.

Corporate Fraud Team

- 9 The Corporate Fraud Team has continued to develop over 2018/19. The team has investigated both internal and external frauds, as well as assisting with counter fraud activity.
- 10 The work of the Corporate Fraud Team includes:-
 - Investigating potential council tax reduction fraud;
 - Investigating potential single person discount fraud and other council tax frauds.
 - Investigating potential business rates fraud;
 - Investigating potential employee corporate fraud;
 - Investigating potential fraud in school;
 - Investigating potential abuse of blue badges, working with colleagues from Regeneration and Local Services;

- Investigating potential direct payments fraud, working with colleagues from Adult Health Services;
- Investigating potential insurance fraud, working with colleagues from Highways, Legal and our external insurers;
- Coordinating and investigating reports from the National Fraud Initiative (NFI);
- Creating stronger partnership working and a multi-agency approach to tackle organised crime and fraud and corruption by having a member of the Corporate Fraud Team working alongside Durham Constabulary at Police Headquarters;
- Working with Believe Housing Group and Livin Housing Association to investigate potential tenancy fraud;
- Working with Karbon Homes to investigate potential right to buy and right to acquire fraud and verification checks;
- Membership of the CIPFA Counter Fraud Centre, attending Round Table Events and forums to gain best practice;
- Working with colleagues in People and Talent Management to review and support disciplinary investigations;
- Working with colleagues in Human Resources and Corporate Complaints Unit to review employee complaints.
- Single point of contact (SPOC) for housing benefit fraud for information sharing with the Department for Works and Pensions;

Counter Fraud Awareness

11 A summary of the counter fraud awareness initiatives progressed in 2018/19 are as follows:

- A continued review of the Corporate Strategic Risk into Fraud & Corruption has been completed, with an action to develop a Fraud Risk Register embedded within each Service grouping;
- Attendance at Durham Constabulary's quarterly Serious and Organised Crime Disruption Panel;
- Attendance at Durham Constabulary's Gold Command Group;

- Fraud awareness training has been delivered to high risk areas, with over 160 attendees during 2018/19. Fraud Awareness is an ongoing action included within the Fraud Operational Plan to be delivered on an annual basis;
- Fraud awareness is incorporated into the induction process for new employees. Employees are directed to Counter Fraud pages and Policies on the intranet;
- As part of the annual review of the Recruitment and Selection Policy, a fraud declaration is included to act as a deterrent and employee data will be reviewed to hopefully match against Durham Constabulary's Organised Crime Group (OCG) data;
- A number of warnings have been received from the National Anti-Fraud Network (NAFN) regarding a range of frauds and scams against Councils and schools. All warnings are communicated to the relevant service areas and publicity to warn our customers. To help reduce the potential risk to schools within the County, details of the common frauds and scams, and how to avoid them, have also been made available on the school extranet and in school newsletters;
- The Corporate Fraud System records all NAFN scams and alerts, so intelligence searches can be made at any time;
- DCC is a member of the CIPFA Counter Fraud Centre and the North East Fraud Forum (NEFF), receiving warnings of scams and alerts and good practice. Again, all warnings are communicated to the relevant service areas and publicity to warn our customers;
- An annual review of the Confidential Reporting Code (Whistleblowing) was concluded by Human Resources and Corporate Fraud in August 2018. The Code is also available on the DCC website for contractors, suppliers and former employees, as well as publicity being included on the intranet;
- A new Corporate Fraud Sanction Policy was implemented and approved by Audit Committee in June 2018. This has allowed for the Corporate Fraud Team to have a more focused approach to investigating high value fraud and pursuing prosecutions or alternative sanctions;

- A review of Durham County Council's website relating to fraud and the reporting methods has been carried out, with a new landing page created www.durham.gov.uk/fraud. The Counter Fraud and Corruption Strategy, the Fraud Response Plan, the Confidential Reporting Code and the Anti Money Laundering Policy have all been refreshed and approved by Audit Committee in June/July 2018 and are publicised on the website. All the documents are also available on the DCC intranet, under the 'Counter Fraud Awareness' section.
 - Training, which includes counter fraud guidance, is included in the Governor Training Booklet and we provide one course every school term, therefore three are provided annually. During 2018/19 we delivered the training to 14 governors in total.
 - The Corporate Fraud System is maintained for all reported cases of fraud, which is then reported to Service areas and Audit Committee;
 - The CRM corporate fraud reporting form has continued to be a popular reporting method from the public. During 2018/19, 228 referrals have been made using this access channel;
 - A joint approach with the Transformation and Partnerships Inspire Team went live during 2018/19, to develop a Corporate Fraud Communications Strategy and delivery programme.
 - A review of the Employee Code of Conduct (CCE) declarations is ongoing, which is considering a new process that all declarations, including blank declarations, are made annually by all employees. CRM is being considered to capture the information.
- 12 The Counter Fraud Operational Plan 2018/19 was implemented and monitored throughout the year. A new Counter Fraud Operational Plan has been developed for 2019/20, which is shown as Appendix 3. The plan will continue to be monitored every six weeks, so that progress can be effectively managed.
- 13 A Durham Managers programme is included within the Corporate Training Programme and includes Fraud Awareness. Regular sessions are held which includes as many as managers as possible to alert them to the risk of fraud in their respective service areas.

- 14 Durham County Council has signed up to a joint counter fraud initiative with the Department of Works and Pensions (DWP) local fraud investigators, which was rolled out in May 2019. The joint counter fraud initiative will involve DWP local fraud teams, working together with council fraud teams, carrying out joint criminal fraud investigations of Council Tax Reduction Scheme (CTRS) and Social Security benefit fraud.
- 15 It is expected that the joint working initiative will increase both the number of investigations for the Corporate Fraud Team and also the value of savings to the authority and the number of prosecutions and sanctions that will be instigated. Progress of this initiative will be reported to the Committee later this year within the Update Activity Report.
- 16 A fraud campaign was developed, with a fraud communication strategy launched in June 2018. The strategy involved designing a fraud artwork with key messages to 'fight fraud together' and 'stamp out fraud' asking residents, stakeholders, Members and employees to 'help stop fraud and report it'.
- 17 Awareness of the campaign was done via a press release, social media, internal and external communications, DCC website and at our Customer Access Points. The first launch of the campaign was a general fraud campaign and a targeted approach with schools and Members and employees. This is a live document, with further internal and external communications being developed, with more detailed communication for specific fraud risks.

Reported Cases of Potential Fraud and Irregularity

- 18 The Fraud Response Plan, which underpins the Counter Fraud and Corruption Strategy, requires that cases of attempted, suspected or proven corporate fraud or irregularity reported to service managers must be reported to the Chief Internal Auditor and Corporate Fraud Manager when they are identified or raised.
- 19 A register is maintained by the Chief Internal Auditor and Corporate Fraud Manager of all suspected cases of fraud reported, whether or not the matter is investigated by them. The register is maintained on the Council's Corporate Fraud System and identifies all different types of fraud, both internal and external.
- 20 The maintenance of these records is essential to monitor the impact of fraud on, and within, the Council, as a measure of the effectiveness of the Counter Fraud and Corruption Strategy.

- 21 Cases are also monitored to identify any potential trends and/or potential weaknesses in the control environment that may require further action or attention.
- 22 A summary of the potential cases of internal corporate fraud reported each of the last five years is as follows: -

Financial Year	Number of Cases
2014/15	32
2015/16	33
2016/17	58
2017/18	40
2018/19	30

- 23 Referrals in 2018/19 have decreased in comparison to previous years. It is hoped that the awareness of the Corporate Fraud Team acts as a suitable deterrent. With further fraud awareness planned during 2019/20, including the continuation of publicising the Confidential Reporting Code, this will continue to encourage cases to be reported.
- 24 A summary of ongoing cases from previous years, and cases reported in 2018/19, together with the outcomes from any subsequent investigation, are shown as Appendix 4.
- 25 As with all fraud investigations carried out, where weaknesses in control are identified, recommendations are made to minimise the risk of repeat cases. Where applicable, and where patterns emerge, this helps inform the Internal Audit Plan and potential proactive fraud work in the future.
- 26 A summary of the potential cases of external corporate fraud reported and investigated since 2015/16 is as follows: -

Financial Year	Number of Referrals	Number of Cases Investigated	Fraud Outcome Values
2015/16	804	744	£1,726,802
2016/17	803	364	£793,331
2017/18	1,041	659	£796,691
2018/19	978	481	£1,344,290

- 27 Both the number of referrals and the number of cases investigated has decreased during 2018/19 compared to 2017/18, largely due to the National Fraud Initiative exercise which is carried out every two years and increases the workloads. In comparison therefore to 2016/17, referrals and the number of investigations have increased, with the fraud campaign and continued awareness of the corporate fraud team and our partnership working, believed to be the main contributory factors.
- 28 The value of the fraud outcomes for 2018/19 has increased significantly, again this is due to the partnership work with Believe Housing, Karbon Homes and Livin Housing.
- 29 During 2019/20 an estimated value will also be measured and introduced within the team's performance indicators. These values will be reported separately to calculate the preventative amount, that a fraud investigation has saved, that would have continued to be paid. The methodology and calculations that are to be used are from a national report by the Cabinet Office.
- 30 A summary of the Corporate Fraud Team case load and values of fraud cases identified during 2018/19, are shown as Appendix 2.

Proactive Counter Fraud Work

- 31 Across the year, a number of proactive counter fraud initiatives have been completed, including:
- The continuation of the North East Tenancy Fraud Forum (NETFF), with a member of the Corporate Fraud Team as joint chair;
 - DCC has instigated the set-up of the North East Regional Investigation Officers Group (NERIOG), with the Corporate Fraud Officer as the chair. The objectives and functions of the group are to review good practice information and guidance, promote awareness and understand fraud risks across the region, to develop joint working and data sharing to tackle these fraud risks, to coordinate regional projects, to review training requirements as a group and to develop a network of key contacts;
 - Further development of the Corporate Fraud System data warehousing software, which allows localised data matching and intelligence led investigations;

- The partnership work with Durham Constabulary allows for data matching to be done against specific council datasets against police OCG data. The partnership has also allowed for direct access to Police intelligence systems to assist with the Corporate Fraud investigations;
- The achievements with countering insurance fraud have continued to be recognised with insurance fraud presentations being delivered at insurance forums and visits from other authorities, to review our best practice arrangements;
- The Corporate Fraud Team has led and implemented the Blue Badge Enforcement Group (BBEG). This group is attended by parking Services, Adult Health Services and the Corporate Fraud Team. The terms of reference of the group is to develop joint working and data sharing, promote awareness, share best practice and knowledge, and tackle fraud and misuse as a joined-up authority.
- BBEG has involved a joined-up approach, with specific targeted days for enforcement, which has resulted in finding blue badge fraud and misuse, with four prosecutions during 2018/19. The group is currently developing a Blue Badge Fraud Strategy, having similar themes to the Counter Fraud and Corruption Strategy, with acknowledge, prevent and pursue.
- A proactive approach into Data Protection requests for information continued during 2018/19, with the Corporate Fraud Team checking in total 258 requests, including assisting with any potential school admission and school transport fraudulent applications, Consumer Protection investigations and Durham Constabulary with their investigations.
- A Corporate Fraud Sanction Policy was implemented in June 2018.
- Progress has continued to develop the North East Regional fraud data hub, with Durham being the lead authority. This will assist with cross boundary intelligence and data matching, allowing us to tackle fraud on a regional level with Gateshead Council and Newcastle City Council.
- A three-year Strategic Partnership is continuing with both Believe Housing Group and Livin Housing, for the Corporate Fraud Team to deliver Tenancy Fraud work for both organisations.

- A Strategic Partnership with Karbon Homes has been entered into for the Corporate Fraud Team to deliver right to buy and right to acquire verification checks and any potential money laundering fraud.
- Discussions are in the early stages to review the possibility of the Corporate Fraud Team delivering right to buy and right to acquire verification checks to prevent fraud for Gentoo Homes. A sample of cases is currently being finalised.

National Fraud Initiative (2018 / 2019)

- 32 The National Fraud Initiative (NFI) is the Cabinet Office's data matching exercise that runs every two years. Data from various Council systems was submitted in October 2018 and was matched across systems and against data submitted by other organisations to identify potential fraud and / or error.
- 33 The results of the NFI 2018-2019 exercise were released between January and March 2019 and produced a total of 107 separate reports, containing 34,330 individual data matches for review by the Council. This does not include the recheck reports that are separate for Single Person Discount.
- 34 It has been acknowledged by the Cabinet Office that, due to the quality of the data in the host systems, the resulting data matches will be of differing quality. In addition, due to the number of matches identified, it may not be possible to investigate all the matches produced. Consequently, organisations are expected to review their data matches to determine priorities for investigation.
- 35 As at 01 May 2019, 581 matches have been closed. There are reports that have been investigated and closed in bulk, but these don't show as individual matches closed and are not included within the 581. Progress of this initiative and the outcomes will be reported later this year within the Update Activity Report.
- 36 In line with NFI requirements, Council Tax and Electoral Roll data is also submitted annually to help identify potential Single Person Discount (SPD) fraud or error. Council Tax data is also matched to all other NFI data sets to identify further potential SPD fraud or error. For the last two exercises these matches have not been reviewed, due to Revenues & Benefits conducting their own SPD review. As of 01 May 2019, the total recheck SPD matches for 2018/19 is 25,362. Discussion is ongoing with the Revenues & Benefits service to either agree an approach with these matches, or if once again, these will already have been included within their own SPD review.

- 37 The National Fraud Initiative is also carried out by DCC on behalf of Durham Constabulary and Durham & Darlington Fire & Rescue.

Fraud Reporting

- 38 Fraud data has continued to be provided in respect of surveys for the CIPFA Counter Fraud Centre.
- 39 A specific CIPFA Counter Fraud and Corruption Tracker report for DCC was published in February 2018 and was reported to Audit Committee in June 2018. The report compared DCC data with other similar types and tiers. To date, no report has been published for 2018/19 data.
- 40 As part of NERIOG, a benchmarking document has been agreed that will be used to show a regional position, allowing Durham to benchmark against neighbouring authorities in the region. 2018/19 data is currently being collated and will be reported later this year within the Update Activity Report.
- 41 Fraud transparency data has continued to be reported on the website as part of the Local Government Transparency Code 2015.
- 42 DCC has recently volunteered to support the new Fighting Fraud and Corruption Locally Board, to assist with the development of a revised report that is due for publication during 2019/20.
- 43 The Council is involved in the Local Authority Government Counter Fraud Profession Membership Working Group, which is reviewing and developing fraud local authority fraud standards and a professional qualification.
- 44 The Corporate Fraud Team has continued to benchmark with its Local Performance Indicators as part of the Performance Management Framework of the Service.
- 45 A review of the Corporate Fraud Team values has been carried out with new fraud values implemented during 2019/20. These values capture the actual fraud overpayments that the team has recovered or intercepted but also now include notional values, having calculations to show other savings and preventative savings that the team are achieving.

Fraud Training

- 46 Two members of the Corporate Fraud Team have successfully completed their studies with the Association of Accounting Technician (AAT) Level 4 qualification.

- 47 A Durham Managers programme is included within the Corporate Training Programme and includes Fraud Awareness. Regular sessions are held to include as many managers as possible to alert them to the risk of fraud in their respective service areas.
- 48 It has been agreed that all members of the Corporate Fraud Team will complete the new Accredited Counter Fraud Specialist qualification, showing the continued commitment within DCC to protect the public purse. Two members of the team are already qualified, with one member of the team part way through her qualification. Five members of the team are already Professional in Security accredited counter fraud specialists.
- 49 The Corporate Fraud Officer has attended numerous conferences and seminars this financial year to assist with the team's continuing professional development.
- 50 Two Corporate Fraud Investigator Apprentices, started employment in September 2018, once within the Corporate Fraud Team and the other within Internal Audit. Both apprentices are doing the AAT as part of their three-year apprenticeships.
- 51 The Corporate Fraud Team has joined in partnership with ITS Training (UK) Limited, a specialist fraud training provider, for DCC to be a training venue. The Corporate Fraud Team has benefitted by receiving free places on training courses and save costs not having to travel to other venues outside Durham.

Fraud Awards

- 52 In January 2019, a submission was made for the Fighting Fraud and Corruption Locally (FFCL) 'Acknowledge' award, which is an award open to local authorities only.
- 53 On 21 March 2019 the Council attended the FFCL conference and delivered a presentation on the collaborative work at Durham, which has showcased the work of the Corporate Fraud Team and recognised its work nationally.
- 54 The Council was represented at the awards ceremony and it is with great satisfaction to report, that the Council was successful winning the FFCL 'Acknowledge' category.
- 55 The Council has also submitted a nomination for the IRRV Performance Awards 2019 - Excellence in Counter Fraud, with the finalists announced on 17 June 2019. The performance awards are then held in October 2019.

Background papers

- None.

Other useful documents

- None.

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Appendix 1: Implications

Legal Implications

Governance procedures in place, (particularly the Counter Fraud & Corruption Strategy, Contract Procedure Rules, Financial Procedure Rules, Codes of Conduct and the Confidential Reporting Code), supported by a robust audit programme of counter fraud awareness measures and assurance reviews will assist the Council in complying with anti-corruption law, in particular the Bribery Act, and also serves to reduce the risk of reputation damage and financial loss by litigation.

Finance

Loss to the Council arising from fraudulent actions. The cost of the Corporate Fraud Team is £163,840 and in 2018/19 has recovered or intercepted £1,344,290 of potential fraud. Since the set-up of the Team in June 2015 the team have recovered or intercepted £4,506,186. Some of the work of the team is also not measured and therefore does not have a value that can be calculated.

Consultation

None.

Equality and Diversity / Public Sector Equality Duty

None.

Human Rights

None.

Crime and Disorder

Fraud is a criminal offence.

Staffing

Disciplinary action to be taken against known employees where fraud has been proven.

Accommodation

None.

Risk

The risk of fraud and corruption is recognised as a corporate strategic risk. An effective counter fraud strategy is a key control in helping to mitigate the risk.

Procurement

None.

**Corporate Fraud Team Results
2018 - 2019**

Appendix 2

Fraud Type	Referrals Total	Referrals Accepted	Referrals Rejected	Investigations Closed	OUTCOMES			Value (£)
					Frauds No.	Prosecutions No.	Sanctions No.	
Blue Badge	51	39	12	28	14	4	1	23,762
CT Avoidance	62	25	37	17	7			9,205
CTRS	266	147	119	123	44	1	6	86,266
Data Breach	5	5	0	4	0			0
Direct Payments	5	4	1	6	1		1	10,695
Employee	29	29	0	38	11			33,615
Funding	1	1	0	0	0			0
Housing Benefit	3	2	1	3	1			12,388
Insurance	29	26	3	36	14			271,347
Irregularity	17	12	5	8	3			12,325
NNDR	13	4	9	4	2			2,580
Procurement	2	1	1	1	0			0
Right to Buy	50	50	0	33	17			342,490
SPD	150	110	40	100	46			18,546
Tenancy	105	90	15	80	34		1	521,071
External	190	0	190	N/A				
Totals	978	545	433	481	194	5	9	1,344,290

Notes:

Employee/Irregularity cases don't always have values – we are only recording financial monetary values at present i.e. theft.

Employee/Irregularity cases also includes non-Corporate Fraud Team cases.

External referrals are cases that are not for the Corporate Fraud Team and referred onto the Police, DWP, HMRC etc.

Counter Fraud Operational Plan 2019 / 2020

Task	Responsibility.	Planned Completion Date	Actual Completion Date	Comments
1) Annual review and publication of: <ul style="list-style-type: none"> • Confidential Reporting Code • Counter Fraud & Corruption Strategy • Fraud Response Plan • Money Laundering Policy • Fraud Sanction Policy 	Corporate Fraud Officer / Audit & Fraud Manager	30/09/2019		
2) Annual review of Counter Fraud pages on the Internet and Intranet.	Corporate Fraud Officer	31/03/2020		
3) Annual submission of Fraud Transparency data to TaP.	Corporate Fraud Officer	31/05/2019		
4) Fraud Awareness: <ul style="list-style-type: none"> • Documented programme of high-risk areas • Any fraud awareness delivered to be included in the annual programme • Implementation of a corporate e-learning fraud awareness training system • Introduce a process to alert all relevant service areas of fraud risks alerts 	Corporate Fraud Officer / Corporate Fraud Team	31/03/2020		

Counter Fraud Operational Plan 2019 / 2020

Task	Responsibility.	Planned Completion Date	Actual Completion Date	Comments
5) Completion of all benchmarking exercises in which we participate; <ul style="list-style-type: none"> - CIPFA Tracker 	Corporate Fraud Officer	30/06/2019		
6) To report all frauds recorded on the CFS to the relevant Service Grouping in the quarterly progress reports.	Corporate Fraud Officer / Audit & Fraud Manager	30/06/2019		
7) To agree and upload the next 10 extracts into the data warehousing. In total this will have 21 internal extracts loaded into the internal hub.	Corporate Fraud Officer	30/09/2019		
8) Review Privacy Notices and retention guidelines. <p>Compliance required in the following areas:</p> <ul style="list-style-type: none"> - Data warehouse - Case Management System - Extracts held on network folders - Recordings 	Corporate Fraud Officer	30/06/2019		

Counter Fraud Operational Plan 2019 / 2020

Task	Responsibility.	Planned Completion Date	Actual Completion Date	Comments
9) To develop a proactive action plan and timetable for potential internal data matching/data analytics from within all the datasets in the warehouse (ensuring compliance with GDPR).	Corporate Fraud Officer	31/03/2020		
10) To implement a Regional Data Hub and a shared Case Management System (where applicable), with Gateshead and Newcastle.	Corporate Fraud Officer	30/06/2019		
11) To review and develop further the Regional Data Hub. Potential uses of hub: Data Matching – NFI replica Data Matching – Other Intelligence – Internal Intelligence – Cross boundary Verification Vetting RSLs data to be included	Corporate Fraud Officer	31/03/2020		
12) To monitor and manage all tenancy fraud SLAs.	Corporate Fraud Officer	Ongoing		

Counter Fraud Operational Plan 2019 / 2020

Task	Responsibility.	Planned Completion Date	Actual Completion Date	Comments
13) To monitor and manage all RTB verification SLAs.	Corporate Fraud Officer	Ongoing		
14) To develop RTB verification and vetting application SLAs with other RSL's.	Corporate Fraud Officer	31/03/2020		
15) Implement the roll out of CTRS Joint Working with the DWP.	Chief Internal Auditor and Corporate Fraud Manager / Audit & Fraud Manager / Corporate Fraud Officer	30/06/2019		
16) Collection and collation of information / data required for bi-annual reports to Audit Committee.	Corporate Fraud Officer	Audit Committee: Full Report for 2018/19 (June 2019) Update Report for 2019/20 (Nov 2019)		

Counter Fraud Operational Plan 2019 / 2020

Task	Responsibility.	Planned Completion Date	Actual Completion Date	Comments
17) Develop OCG procedures/timetable for 'data-washing' exercises of, e.g. contractors and employees. Review and, if necessary, implement any actions outstanding from the OCG checklist.	Chief Internal Auditor and Corporate Fraud Manager / Audit & Fraud Manager / Corporate Fraud Officer / Corporate Fraud Team	30/06/2019 Ongoing		
18) National Fraud Initiative 2018/19.	Corporate Fraud Officer / Corporate Fraud Team	31/03/2020		
19) Finalise and review the corporate fraud risk register to assist in documenting a strategic plan of proactive Counter Fraud reviews (see also number 09).	Corporate Fraud Officer	31/12/2019		
20) Continue to develop the Durham Training Centre.	Corporate Fraud Officer	Ongoing		
21) Develop further the North East Regional Investigation Officers Group (NERIOG).	Corporate Fraud Officer	Ongoing		

Counter Fraud Operational Plan 2019 / 2020

Task	Responsibility.	Planned Completion Date	Actual Completion Date	Comments
22) Review and monitoring of the Fraud Communication Strategy 2019/20.	Chief Internal Auditor and Corporate Fraud Manager / Audit & Fraud Manager / Corporate Fraud Officer / Business Partner (Transformation & Partnerships/Resources)	31/03/2020		
23) Monitor performance against the Fraud Performance Framework.	Corporate Fraud Officer / Audit & Fraud Manager	Ongoing		
24) Implement the changes into both the declaration of interests and register of gifts and hospitality.	Chief Internal Auditor and Corporate Fraud Manager / Audit & Fraud Manager / Corporate Fraud Officer / Corporate Fraud Team	30/06/2019		
25) To assist in the development of the Counter Fraud Standards and Local Government Fraud Profession.	Chief Internal Auditor and Corporate Fraud Manager / Audit & Fraud Manager / Corporate Fraud Officer	31/03/2020		
26) To review the procurement fraud risks and develop a strategy to tackle procurement fraud.	Corporate Fraud Officer	31/12/2019		
27) To review and develop further our Fraud Risk Measurement.	Corporate Fraud Officer	30/09/2019		

Counter Fraud Operational Plan 2019 / 2020

Task	Responsibility.	Planned Completion Date	Actual Completion Date	Comments
28) To submit a nomination for the IRRV Fraud Team of the Year.	Chief Internal Auditor and Corporate Fraud Manager / Audit & Fraud Manager / Corporate Fraud Officer	31/05/2019		