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## **Report of Paul Darby, Corporate Director of Resources**

### **Electoral division(s) affected:**

Countywide.

### **Purpose of the Report**

- 1 To present the Annual Protecting the Public Purse Report, which informs Members of the work that has been carried out by the Corporate Fraud Team during the period 1 April 2023 to 31 March 2024.

### **Executive Summary**

- 2 The report provides Members with an overview of the progress that has been made by the Corporate Fraud Team during 2023 and up to 31 March 2024 and provides as update on:
  - (a) the Corporate Fraud Team and their role in the council;
  - (b) a summary of the Counter Fraud and Corruption Strategy and how it is delivered;
  - (c) a summary of the team's performance across 2023/24; and
  - (d) a forward look into 2024/25 highlighting the teams' operational priorities and work plan for the current year.
- 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 Appendix 4 marked with an asterisk is not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3).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 – Fraud types and estimated values identified for 2023/24;
  - (b) Appendix 3 – Corporate Fraud Team Operational Plan 2024/25;
  - (c) Appendix 4\* – Summary of ongoing internal fraud investigations up to 31st March 2024.

## **Recommendations**

- 4 Members are asked to note the contents of the Annual Protecting the Public Purse Report 2023/24, including:
  - (a) the work carried out by the Corporate Fraud Team over the last year;
  - (b) the fraud types and estimated values identified in 2023/24 (Appendix 3); and
  - (c) Corporate Fraud Team Operational Plan 2024/25 (Appendix 4).

## Background

- 5 The Corporate Fraud Team sit within the councils Internal Audit, Risk and Corporate Fraud service and are responsible for investigating cases of suspected internal and external fraud, as well as assisting with counter fraud activities across the council.
- 6 The work of the team includes investigations into potential:
  - (a) council tax reduction fraud – including single person discount fraud and other council tax frauds;
  - (b) business rates fraud;
  - (c) employee fraud;
  - (d) fraud in our schools;
  - (e) fraud and abuse of the Blue Badge scheme;
  - (f) direct payment fraud;
  - (g) insurance fraud;
  - (h) grant fraud including assisting teams with post assurance and pre-payment checks where required; and
  - (i) procurement fraud.
- 7 The team also investigate potential tenancy fraud for Believe Housing, Gentoo Homes, and Livin' Housing, as well as investigate potential right to buy and right to acquire fraud through verification checks for Bernicia Homes, Karbon Homes and Gentoo Homes.
- 8 The team works closely with colleagues in Human Resources and Employee Services to review and support disciplinary investigations and employee complaints.
- 9 The team also work closely with partners in central government and local law enforcement to coordinate a comprehensive counter fraud response for the council.
- 10 The team consists of a Principal Corporate Fraud Investigator, three Corporate Fraud Investigators, a Corporate Fraud Assistant and a Fraud Apprentice, supported by a Corporate Fraud Manager and reporting to the Chief Internal Auditor and Corporate Fraud Manager.
- 11 The latest Counter Fraud and Corruption Strategy, which was approved by Audit Committee and published in November 2022, sets out a

framework of how we respond to the fraud threat posed to the council and further improve our counter fraud work.

<p><b>Our Strategic Objective</b></p> <p>To ensure the proper use and protection of public funds and assets.</p>
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To achieve this, our Counter Fraud and Corruption Strategy set's 5 pillars of activity

<b>Our key pillars of activity</b>				
<b>Govern</b>	<b>Acknowledge</b>	<b>Prevent</b>	<b>Pursue</b>	<b>Protect</b>
Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.	Acknowledging and understanding fraud risks and committing support and resource to tackling fraud to maintain a robust anti-fraud response.	Preventing and detecting more fraud by making better use of information and technology, enhancing fraud controls and processes, and developing a more effective anti-fraud culture.	Punishing fraudsters and recovering losses by prioritising the use of civil sanctions, developing capability to investigate fraudsters, and a supportive local enforcement response.	Protecting against serious and organised crime, individuals from becoming victims of crime and against the harm that fraud can do to the community. Protecting public funds and the council from fraud and cybercrime.

<b>We will deliver this by:</b>			
<b>Counter Fraud Awareness and Education</b>	<b>Measuring our impact and managing our risk</b>	<b>Tackling the threat</b>	<b>Strong partnership working</b>

Underpinned by the council's core values:

<b>Outcome Focused</b>	<b>People Focused</b>	<b>Empowering</b>	<b>Innovative</b>
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## Overview of Activity in 2023/24

- 12 It is estimated that the total value of fraud identified and prevented in 2023/24 by the Corporate Fraud Team is approximately £2.3m, which is an average value of £20,213 per fraud.
- 13 In 2023/24 the team:
  - (a) investigated 483 allegations of Fraud, 112 cases of confirmed fraud and delivered 30 sanctions, including 11 prosecutions;

- (b) received 224 referrals from our registered social landlord partners, generating £78,214 of income;
- (c) through our strategic partnerships with our Registered Social Landlords, they have been able to make over £1.7m of savings that would have potentially been lost through fraud;
- (d) 9 cases of tenancy fraud were confirmed cases of subletting, succession fraud and application / allocation fraud identifying nearly £380,000 in savings;
- (e) 113 anti-money laundering investigations were completed for applicants of the 'Right to Buy' scheme;
- (f) the largest growing fraud area is Council Tax which represents almost half (46%) of investigations with an estimated value of £184,204. This is a 52% increase in last year's figure;
- (g) this is followed by disabled parking concession fraud (Blue Badge scheme) and employee fraud which represent 4% and 2% of total investigations, respectively;
- (h) referrals into the team decreased slightly from 2022/23 by 3% but cases retained for investigation that resulted in confirmed fraud remained at 25%;
- (i) 10 investigations concerning council employees were investigated, with almost half being referred using the whistleblowing process;
- (j) 951 requests for information were received and actioned for Durham Police throughout 2023/24. 178 related to time sensitive intelligence concerning Serious and Organised Crime;
- (k) 30 cases were recommended for sanctions. These range from disciplinary action, warning letters, the offer of a caution and criminal proceedings; This is a 70% increase on last year's total (17);
- (l) the Corporate Fraud Team has continued to promote Fraud Awareness through various channels and delivered face to face awareness sessions to over 100 people; and
- (m) 2 investigators have obtained Accredited Financial Intelligence Officer status with the National Crime Agency Proceeds of Crime Centre.

## Performance Analysis - Governance and Acknowledge

- 14 The Council is committed to tackling threats of fraud, corruption and bribery and the Counter Fraud and Corruption Strategy makes clear, to all concerned, the appropriate and decisive action that will be taken against those committing or attempting to commit, fraudulent and / or corrupt acts against the council. The strategy continues to be fully supported by senior leaders and members with a holistic approach to tackling fraud.
- 15 In 2023/24, the Corporate Fraud Team introduced a new framework to measure how the team perform, built around a strategic objective '**To ensure the proper use and protection of public funds and assets.**' This framework
  - (a) used 3 key performance indicators to measure our strategic objective;
  - (b) several performance indicators were used to track the delivery and management of our operational priorities;
  - (c) was used to develop quarterly performance reports to track progress in meeting our key performance indicators;
- 16 By monitoring performance quarterly, it has made it easier to start to plan and develop a Fraud Threat Assessment specifically for Durham County Council.
- 17 The current strategic risk for fraud plays a fundamental part of our risk management programme and helps management understand the fraud risks that are relevant to the council, identify gaps or weaknesses in controls and mitigate those risks.
- 18 Although there is no set definition, threat assessments in this context focus on the capabilities and intent of a person or group with the potential to cause harm to the organisation's objectives. This can include analysis of past frauds, the skills needed for a fraudster to launch a successful fraud and the opportunities to commit a fraud on the organisation.
- 19 The threat assessment will be used to inform the likelihood section of the fraud risk assessment and will also inform a future workplan for how we use our data to tackle fraud and how we can implement a reactive Fraud Awareness response to service areas deemed more vulnerable than others to fraudsters.
- 20 The team are in the final stages of migrating their casework across to a new case management system that will streamline how casework and

intelligence analysis is progressed. This also brings a new Data Intelligence Solution which can be used not only for our own internal analysis, but to create Regional Hub and warehousing facility for continued partnership working with other neighbouring councils.

- 21 The Corporate Fraud Team works closely with the National Anti-Fraud Network (NAFN) data and Intelligence Services and continue to report cases of our own fraud through them to other local authorities. We have also received several warnings regarding a range of frauds and scams which were communicated to the relevant service areas and through social media to warn our customers.
- 22 The team are now fully aligned towards the Government Counter Fraud Functional Standard operating procedures and continue to work closely with the Public Sector Fraud Authority and Government Counter Fraud Profession around standards and continuous professional development.
- 23 Two investigators have obtained accreditations from the National Crime Agency's Proceeds of Crime Centre as Financial Intelligence Officers. This is the entry qualification required to progress to an Accredited Financial Investigator which one investigator is now pursuing.
- 24 We have continued to be able to offer a levy-funded, 24-month Counter Fraud Investigator apprenticeship opportunity with CIPFA with our 3<sup>rd</sup> apprentice currently studying for the benchmark professional award for counter fraud practitioners in the UK.

#### **Case Study – Acknowledge- Government Counter Fraud Trailblazer Group**

Durham County Council has been part of the Government Counter Fraud Profession (GCFP) trailblazer group since 2021 and has recently enrolled our third apprentice onto Counter Fraud Investigator Apprenticeship (CFIA) journey.

Working alongside the Department for Work and Pensions, HM Revenue and Customs, Department of Education and the Public Sector Fraud Authority, and several other local authority fraud teams, the group have helped develop the current curriculum and investigator standards that have helped shape the delivery of the programme from external providers.

The group also secured GCFP board approval for our CFIA to join the Counter Fraud Profession through a new 'trainee level' membership. This complements their learning by providing access to their knowledge hub, weekly bulletins and monthly updates including Continuous professional development events, conference invites as well as becoming part of a wider counter fraud community, helping build support and network opportunities.

- 25 The Corporate Fraud team has continued to work closely with Internal Audit and other internal partners such as our strategic managers, HR,

finance, legal and Policy makers to ensure new and existing systems remain fraud proofed.

- 26 Closer working with the Internal Audit team has ensured that controls are evaluated, and risks are tackled with some emphasis on fraud prevention and detection throughout this process.
- 27 During 2024/25 we plan to develop a network of 'Fraud Champions' throughout our service areas who can meet regularly with Fraud colleges to discuss concerns or emerging trends and assist with awareness and other fraud messaging specific to their teams.

## **Prevent**

- 28 The 2022/23 National Fraud Initiative (NFI) exercise was completed in November 2023. This produced a total of 84 separate reports, containing 19,341 individual data matches for review by the Council. Results are investigated by service areas, internal audit, and the corporate fraud team who co-ordinate the exercise and depending on the results, investigate any resulting fraud, error, and recovery of monies.
- 29 The National Fraud Initiative was also carried out by DCC on behalf of Durham Constabulary, County Durham & Darlington Fire & Rescue Authority and the North-East Combined Authority.
- 30 As a result of this exercise, 4 frauds were identified, and 873 'errors' where the payment or benefit needed to be passed back to the service area for re-assessment. These brought a savings value of £55,724. The outcomes demonstrate that our own controls seem to be effective, with very few matches relating to fraud, the majority relating to instances we were already aware of and had actioned any error. Others related to an incorrect match. The outcomes have continued to decrease year on year, with a 27% decrease in matches from the last exercise.

### **Case Study – Prevent – Using data to tackle fraud.**

The Council Tax reduction scheme (CTRS) to Pensions NFI match identified a number of recipients whose local authority pension had not been fully considered in their CTRS claim.

On one occasion, a retired Durham County Council employee received a conditional discharge and was asked to pay £250 legal costs after he entered a guilty plea to offences under the Fraud Act.

He failed to declare savings over the £16,000 threshold from a lump sum from his pension. He was able to increase his savings considerably, having them spread across a number of high interest accounts while continuing to claim his reduction, despite being given a number of opportunities to declare his savings.



- 31 The 12-month pilot for the Northeast Regional Fraud Hub concluded in October 2023. Despite the restricted capabilities of the data matching software used, it was a successful exercise in providing a 'proof of concept' showing that cross boundary fraud exists and would not have been discovered without pro-actively sharing and using our data.
- 32 People who commit fraud understandably try to hide it and the crime can remain undiscovered. During the pilot we undertook the first data matching exercise to pro-actively look for embedded fraud that we may not normally have found in 'real time,' meaning the potential fraud is detected before the biennial NFI exercise.
- 33 The pilot was also an excellent example of a significant move in the Northeast region over the last 2 years to develop better regional working and share best practice.
- 34 We have continued to be a member of the Northeast Tenancy Fraud Forum and lead / chair the Northeast Counter Fraud Group. Both are forums for discussion and knowledge sharing on a range of activities.

## **Pursue**

- 35 The Corporate Fraud Team received 819 referrals in 2023/24. 595 (72%) of referrals received referred to fraud concerning Council funds or assets.
- 36 Referrals concerning Council funds or assets were 3% lower than what was received during 2022/23 however, 45% of referrals were retained for further investigation with 17% resulting in a confirmed fraud.
- 37 224 of the referrals received concerned 'Right to Buy' verifications or cases of suspected tenancy fraud from our Registered Social Landlord (RSL) partners.
- 38 Council Tax continues to be the largest area of identified fraud found over the past 3 years. Data matching and analytical exercises such as the National Fraud Initiative and internal matching continue to improve our ability to identify embedded fraud.
- 39 Cases pertaining to single person discount (SPD) and council tax reduction support (CTRS) have almost doubled over the past 3 years where other cases such as claims for exemptions or discounts to which the council taxpayer has no entitlement are reducing.

	2021/22		2022/23		2023/24	
	Volume	Value	Volume	Value	Volume	Value
SPD	119	£18,930	159	£40,234	161	£28,556
CTRS	102	£29,387	222	£61,663	273	£128,239
Other	67	£15,207	72	£19,059	47	£27,409
<b>Total</b>	<b>288</b>	<b>£63,524</b>	<b>453</b>	<b>£120,956</b>	<b>481</b>	<b>£184,204</b>

- 40 Misuse of the Blue Badge scheme is also a steadily increasing fraud type accounting for 7% of the overall referrals and half of the sanctions issued by the team during 2023/24.
- 41 103 frauds refer to DCC investigations. Our biggest decrease is in funding and grant related investigations, mainly attributed to the legacy investigations for Covid-19 grants progressing to closure.
- 42 Sanctions are now recorded as cases when the investigation has been concluded and a Sanction has been recommended as per our Sanctions Policy. 30 sanctions have been recommended in 2023/24 which is over 75% increase from 2022/23 which was in large due to more targeted work with parking enforcement colleagues around Blue Badge misuse, and the increase in Council Tax cases.
- 43 The team received 10 referrals concerning employees, 6 of these were using the confidential reporting code (whistleblowing) route. A summary of cases of potential internal fraud and on-going investigations from 2023/24 can be found at appendix 5.

**Case Study – Collaboration on Protect and Pursue**

A former council worker pleaded guilty to fraud act offences and was sentenced to 20 months imprisonment, suspended for 18 months and 120 hours of unpaid work after stealing over £30,000 of Council funds.

A lengthy investigation led by the Corporate Fraud Team discovered that the subject, who was an admin officer at Peterlee Leisure Centre, made over 17 fraudulent Loomis cash delivery requests, several fraudulent petty cash transactions and a range of personal purchases using a council procurement card.

Working alongside Durham Constabulary's Economic Crime Unit over a two-year investigation, the team were able to secure evidence and obtain witness statements to assist the Police and CPS in pursuing a successful prosecution. The team also worked closely with colleagues from the Internal Audit Team to improve internal controls around cash deliveries and procurement card use.

- 44 The continuation of the Blue Badge Enforcement Group (BBEG) continues to be a success with an increase in Blue Badge investigations

this year and sanctions. This group is attended by Parking Services, Adult Health Services, and the Corporate Fraud Team to tackle fraud and misuse as a joined-up authority and promotes a zero-tolerance approach throughout the county.

- 45 Strategic Partnerships are continuing with both Believe Housing Group, Livin Housing, and Gentoo Homes for the Corporate Fraud Team to deliver Counter Fraud Services.
- 46 These Partnerships returned £78,214 in 2023/24 which is slightly below our target of £80,000. This can be attributed to the reduction in right to buy / acquire applications following the current economic position. This a demand led stream of work and when demand with the landlord reduces this in turn impacts our income stream.

## **Protect**

- 47 We continue to work closely with Durham Constabulary on re-active and pro-active intelligence development and investigations. The Corporate Fraud Team action an average of 30 intelligence checks per week for the Police including facilitating requests for witness statements and evidence from council employees.
- 48 We also continue to play an active role in supporting Durham Constabulary's Serious and Organised Crime disruption team, with 178 time sensitive and complex intelligence disseminations actioned during 2023/24.
- 49 A representative from the team also attend's and contributes to the Disruption panel meetings and works alongside other council teams on regional projects.
- 50 The partnership work with Durham Constabulary also allows for data matching to be done from specific council datasets against police OCG data. The partnership has further developed this year with officers from the Financial Investigation Unit mentoring and training officers undertaking Financial Investigation training with the National Crime Agency.
- 51 A more joined up relationship has also been developed with Durham Constabulary's Fraud Team, with our first joint led public prosecution with the team in February 2024.
- 52 The Corporate Fraud Team upload intelligence reports onto the Intelligence Database which is organised by the Northeast Trading Standards Association (NETSA) and is used by 12 Trading Standards and Neighbourhood teams throughout the Northeast.

- 53 This is enabling us to bring a more joined up approach to investigations across the council on cases of mutual interest and acts as a direct referral mechanism for cases that require further action from HM Revenue and Customs (HMRC).
- 54 The Corporate Fraud Team is a member of the Northeast Tenancy Fraud Forum and alongside other member councils' fraud teams and Registered Social Landlords, supported National Tenancy Fraud Awareness week in October. This consisted of several social media posts promoting awareness and reporting routes, a video on the impact Tenancy Fraud can have on the homeless and a Northern Echo article on the counter fraud work the group undertakes.

### Corporate Fraud Team – Progress against Key Performance Objectives

- 55 A summary of performance against the corporate fraud KPI's is given below:

Corporate Fraud - Key Performance Indicators						
<i>To ensure the proper use and protection of public funds and assets</i>						
<b>KPI 1 Investigations</b>	Total amount of fraud value or financial savings for DCC					
	<b>Q1 Progress</b>	<b>Q2 Progress</b>	<b>Q3 Progress</b>	<b>Q4 Progress</b>	<b>Total</b>	<b>Target</b>
	£109,022	£128,643	£116,719	£197,917	£552,301	£500,00
<b>KPI 2 Partnerships</b>	Corporate Fraud Team income					
	<b>Q1 Progress</b>	<b>Q2 Progress</b>	<b>Q3 Progress</b>	<b>Q4 Progress</b>	<b>Total</b>	<b>Target</b>
	£19,240	£21,158	£23,538	£14,278	£78,214	£80,000
<b>KPI 3 Outcomes</b>	Prosecutions and Sanctions					
	<b>Q1 Progress</b>	<b>Q2 Progress</b>	<b>Q3 Progress</b>	<b>Q4 Progress</b>	<b>Total</b>	<b>Target</b>
	7	17	3	3	30	10

- 56 KPI 1 measures the total amount of fraud value or financial savings for the Council with an annual target of £500K. This exceeded the target by 10% for 2023/24.
- 57 KPI 2 measures the team's income for fraud investigation services, with an annual target of £80K. This was not achieved for reasons highlighted earlier in the report, however, was within 3% of the target.

- 58 KPI 3 measures outcomes that have resulted in a prosecution or sanction with an annual target of 10 which was significantly overachieved.
- 59 The following targets have been set for 2024/25 based on planned resources available and taking into account maternity leave, onboarding of a new Principal investigator and training commitments across the team.

<b>Corporate Fraud - Key Performance Indicators</b>		
<i>To ensure the proper use and protection of public funds and assets</i>		<b>KPI Annual Target</b>
<b>KPI 1 Investigations</b>	Total amount of fraud value or financial savings for DCC	£400,000
<b>KPI 2 Partnerships</b>	Corporate Fraud Team income	£70,000
<b>KPI 3 Outcomes</b>	Prosecutions and Sanctions	10

## **Forward Look**

- 60 The Counter Fraud Operational Plan details the key activities we will be undertaking during 2024/25 alongside our operational priorities. A full copy of the work plan can be found at appendix 4. Some highlights include.
- (a) Creation of a 'Fraud Champions' Network.
  - (b) To continue to develop our fraud data analytics capability (DAC) through our new software provider Intec for Business.
  - (c) Coordinating the 2024/25 NFI exercise.

## **Background papers**

- None.

## **Other useful documents**

- None.

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## **Appendix 1: Implications**

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### **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. In 2023/24 it is estimated that the Corporate Fraud Team have identified over £500,000 of potential fraud and over £2.3million of fraud to the County Durham taxpayer. Some of the work of the team is also not measured and therefore does not have a value that can be calculated.

### **Consultation**

There has been no need for consultation to be undertaken as a result of this report.

### **Equality and Diversity / Public Sector Equality Duty**

There are no equality and diversity / public sector equality duty implications as a result of this report.

### **Climate Change**

There are no climate change implications as a result of this report.

### **Human Rights**

There are no human rights implications as a result of this report.

### **Crime and Disorder**

Fraud is a criminal offence as defined by the Fraud Act 2006.

### **Staffing**

Potential for disciplinary action to be taken against employees where fraud has been proven.

### **Accommodation**

There are no accommodation implications as a result of this report.

### **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**

There are no procurement implications as a result of this report.

### Fraud types and estimated value 2023 -2024

The table below shows the types of fraud referred into and investigated by the Corporate Fraud Team during 2023/24 concerning council funds or assets.

Types of fraud	Referrals Received	Referrals Accepted	Referrals Rejected	Outcomes				
				Investigations Closed	Frauds No.	Prosecutions No.	Sanctions No.	Value (£)
Blue Badge	43	21	22	34	1	3	18	£22,678
Council Tax	47	22	25	24	8	4	0	£27,409
CTRS	273	95	178	111	42	2	6	£128,239
SPD	161	108	53	140	38	-	0	£28,556
Data Breach	2	2	0	2	0	-	1	-
Adult Social Care	3	2	1	5	0	-	0	-
Employee	10	10	0	20	7	1	5	£31,335
Funding /Grant*	5	5	0	7	4	1	0	£56,335
Housing Benefit	6	1	5	1	0	-	0	£159,868
Insurance	2	0	2	5	2	-	0	£51,231
Irregularity	4	3	1	5	0	-	0	£14,153
Business rates	18	1	17	3	0	-	0	-
Procurement	1	1	0	1	0	-	0	£32,497
Schools	0	0	0	1	1	-	0	-
External	20	0	20	-	0	-	0	-
<b>Totals</b>	<b>595</b>	<b>271</b>	<b>324</b>	<b>359</b>	<b>103</b>	<b>11</b>	<b>30</b>	<b>£552,301</b>



The table below shows fraud investigations and verification work for registered social landlords undertaken by the Corporate Fraud Team in 2023-2024.

Fraud Type	Referrals Total	Referrals Accepted	Referrals Rejected	Investigations Closed	Frauds No.	Outcomes		
						Prosecutions No.	Sanctions No.	Value (£)
Right to Buy	113	113	0	117	0	-	-	£1,332,651
Tenancy	111	99	12	105	9	-	-	£378,932
<b>Totals</b>	<b>224</b>	<b>212</b>	<b>12</b>	<b>222</b>	<b>9</b>			<b>£1,711,583</b>

END OF REPORT

## Our Counter Fraud Operational plan 2024-25

The Counter Fraud Operational plan details the key activities we will be undertaking during 2024-25 alongside our operational priorities.

Task	Responsibility	Planned Completion Date	Actual Completion Date	Comments / Deliverables
1) Annual review and publication of all five Counter Fraud policies	Fraud Manager / Chief Internal Auditor & Corporate Fraud Manager	31/10/2024		Policies are: <ol style="list-style-type: none"> <li>1. Confidential Reporting Code</li> <li>2. Counter Fraud &amp; Corruption Strategy</li> <li>3. Fraud Response Plan</li> <li>4. Money Laundering Policy</li> <li>5. Fraud Sanction Policy</li> </ol>
2) Annual review of Counter Fraud pages on the Internet and Intranet	Fraud Manager	30/06/2024		<ol style="list-style-type: none"> <li>1. Review and make any appropriate amendments</li> <li>2. Link in with Fraud Communication Strategy</li> </ol>
3) Annual submission of Fraud Transparency data	Fraud Manager	30/06/2024		<ol style="list-style-type: none"> <li>1. Finalise data</li> <li>2. Upload onto website</li> </ol>
4) Creation of 'Fraud Champions' Network	Fraud Manager / Corporate Fraud Team	31/03/2025		To include: <ol style="list-style-type: none"> <li>1. Identify Service Area champions.</li> <li>2. Develop terms of reference and group charter</li> <li>3. Develop and deliver Fraud Awareness training to champions.</li> <li>4. Arrange regular network meetings and communications.</li> <li>5. Promote the group within the council.</li> </ol>

Task	Responsibility	Planned Completion Date	Actual Completion Date	Comments / Deliverables
5) To continue to develop the use of data analytics using Intec's IDIS software to build a new structure for a regional data hub.	Fraud Manager / Corporate Fraud Team	31/03/2025		<ol style="list-style-type: none"> <li>1. Pro-active data matching analysis using Intec's data intelligence solution.</li> <li>2. Develop a 'single view of fraud' functionality to complement work already done around the regional fraud hub concept.</li> </ol>
6) To monitor and manage the current Tenancy Fraud SLAs, making sure they are Value for Money and Successful	Fraud Manager / Corporate Fraud Team	31/03/2025		<p>Current partnerships are with:</p> <ol style="list-style-type: none"> <li>1. Livin Housing</li> <li>2. Believe Housing</li> <li>3. Gentoo Homes</li> </ol>
7) To monitor and manage all RTB verification SLAs, making sure they are Value for Money and Successful	Fraud Manager / Corporate Fraud Team	31/03/2025		<p>Current partnerships are with:</p> <ol style="list-style-type: none"> <li>1. Karbon Homes</li> <li>2. Bernicia</li> <li>3. Livin Housing</li> <li>4. Gentoo</li> </ol>
8) Protecting the Public Purse Reports presented to Audit Committee bi-annually	Fraud Manager	31/03/2025		<p>Audit Committee:</p> <ol style="list-style-type: none"> <li>1. Full Report for 2023/24 (June 2024)</li> <li>2. Update Report for 2024/25 (Nov 2024)</li> </ol>
9) National Fraud Initiative 2023/24	Fraud Manager / Corporate Fraud Investigator / Corporate Fraud Team	01/11/2025		<ol style="list-style-type: none"> <li>1. Complete the upload of required data to the NFI portal.</li> <li>2. Coordinate and carry out analysis of first round matches.</li> </ol>

Task	Responsibility	Planned Completion Date	Actual Completion Date	Comments / Deliverables
10) Continue to be involved and develop the Regional and National Fraud groups, profiling Durham County Council Corporate Fraud Team	Fraud Manager	31/03/2025		<ol style="list-style-type: none"> <li>1. Northeast Counter Fraud Group (NECFG) – Chair and Secretariat</li> <li>2. Northeast Tenancy Fraud Forum (NETFF) – Joint Chair</li> <li>3. Fighting Fraud and Corruption Locally (FFCL) - Regional Rep and Operational Board member</li> <li>4. National Investigation Officers Group (NIOG) – Steering Group Member</li> </ol>
11) Review and implement the Fraud Communication Strategy into 2024/25	Fraud Manager / Comms Team	31/03/2025		<ol style="list-style-type: none"> <li>1. Separate document for the actions and timelines</li> <li>2. Ongoing strategy/plan</li> <li>3. Constant review and regular meetings</li> </ol>
12) Monitor and evaluate the Fraud Performance Framework and monitor the team performance through quarterly reviews.	Fraud Manager	31/03/2025		<ol style="list-style-type: none"> <li>1. 3 KPI's</li> <li>2. 4 Operational Priorities</li> <li>3. Reviewed and monitored through quarterly reports to RMT.</li> </ol>
13) To continue to progress and monitor the Counter Fraud Apprenticeships	Fraud Manager / Chief Internal Auditor and Corporate Fraud Manager	31/03/2025		<ol style="list-style-type: none"> <li>1. Manage, mentor and develop fraud professionals and apprentice graduates on the team across the year.</li> </ol>
14) To further develop the Financial Investigators Role and embed this within the Team	Fraud Manager / Corporate Fraud Investigator / Corporate Fraud Team	31/03/2025		<ol style="list-style-type: none"> <li>1. 2 Investigator's to follow Financial Intelligence Officer training pathway</li> <li>2. To progress to full FI training.</li> </ol>

Task	Responsibility	Planned Completion Date	Actual Completion Date	Comments / Deliverables
15) To apply for collective membership to the Government Counter Fraud Profession.	Fraud Manager	31/03/2025		<ol style="list-style-type: none"> <li>1. Benchmark new standards as an organisation based on Government Functional Standard.</li> <li>2. Benchmark new standards individually</li> <li>3. Review gaps and agree how to fill these</li> <li>4. Link with PSFA for assessment.</li> </ol>
16) To review and develop the Corporate Fraud Team 'Toolkit' which combines a Procedure Manual, a new Prosecution File, and the effective Team Working Practices with new case management system.	Fraud Manager / Corporate Fraud Team	31/03/2025		<ol style="list-style-type: none"> <li>1. Implement both into Intec and procedure folder etc</li> <li>2. Linked to new System Development Plan for Intec software and warehouse.</li> </ol>