

# Arun District Council

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<b>REPORT TO:</b>	<b>Audit &amp; Governance Committee 23 July 2024</b>
<b>SUBJECT:</b>	<b>Counter-Fraud Report 2023/24</b>
<b>LEAD OFFICER:</b>	<b>Antony Baden – Group Head of Finance and Section 151 Officer</b>
<b>LEAD MEMBER:</b>	Councillor Matt Stanley
<b>WARDS:</b>	<b>All</b>
<b>CORPORATE PRIORITY / POLICY CONTEXT / CORPORATE VISION:</b> Arun District Council is committed to the prevention, detection and investigation of fraud and corruption. It is expected that all those who work for, serve or deal with the Council will act in a fair and honest way	
<b>DIRECTORATE POLICY CONTEXT:</b> The Local Government Transparency Code requires the Council to publish certain information on its website on its counter fraud work on an annual basis and this report provides more detail for consideration by Members	
<b>FINANCIAL SUMMARY:</b> N/A	

## 1. PURPOSE OF REPORT

- 1.1. To present to the Committee an update on the Counter-Fraud activity in 2023/24.

## 2. RECOMMENDATIONS

- 2.1. This is a for information report, which Members are asked to note.

## 3. EXECUTIVE SUMMARY

- 3.1 The Audit & Governance Committee is the designated body for oversight of the Council's anti-fraud culture.
- 3.2 As part of its agreed workplan, an annual report on counter-fraud activity is presented to update the Committee.

## 4. DETAIL

- 4.1 Attached is the report updating the Committee on Counter-Fraud 2023/24.
- 4.2 The Council has previously considered its position in respect of the published 'Fighting Fraud and Corruption Locally 2020' – the updated counter fraud and corruption strategy for local government.

## **5. CONSULTATION**

5.1. N/A

## **6. OPTIONS / ALTERNATIVES CONSIDERED**

6.1. N/A – the report is for information only

## **7. COMMENTS BY THE GROUP HEAD OF FINANCE AND SECTION 151 OFFICER**

7.1. There are no direct financial implications arising from this report other than the adverse impact that any fraudulent activity has on the Council's financial position. However, the Council is now clearly operating in an environment whereby fraudulent activity is much more commonplace and likely to have a direct impact. To this end, the Group Head of Finance and Section 151 Officer will undertake a review to assess the effectiveness of the current control framework and the resources required to safeguard the Council's assets as much as possible.

## **8. RISK ASSESSMENT CONSIDERATIONS**

8.1. This report is for information only. Specific and service fraud risks are considered in more detail in the Council's Fraud Operational Risk Register

## **9. COMMENTS OF THE GROUP HEAD OF LAW AND GOVERNANCE & MONITORING OFFICER**

9.1. The Accounts and Audit (England) Regulations 2015 require that the Council must ensure that it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk.

9.2. Further, the Group Head of Finance has a statutory duty to ensure that there are proper arrangements in place to administer the Council's financial affairs.

9.3. Counter-fraud practices set out in this report address the need to counter fraud, money laundering, bribery and the proceeds of crime. The Council's policies guide it on the investigatory and prosecution process.

9.4. Where legal compliance issues are identified during audit work, the Group Head of Law & Governance (or relevant legal specialist) will be consulted.

## **10. HUMAN RESOURCES IMPACT**

10.1. There are no impacts.

## **11.HEALTH & SAFETY IMPACT**

11.1. There are no impacts.

## **12.PROPERTY & ESTATES IMPACT**

12.1. There are no impacts.

## **13.EQUALITIES IMPACT ASSESSMENT (EIA) / SOCIAL VALUE**

13.1. There are no impacts.

## **14.CLIMATE CHANGE & ENVIRONMENTAL IMPACT/SOCIAL VALUE**

14.1. There are no impacts.

## **15.CRIME AND DISORDER REDUCTION IMPACT**

15.1. There are no impacts.

## **16.HUMAN RIGHTS IMPACT**

16.1. There are no impacts.

## **17.FREEDOM OF INFORMATION / DATA PROTECTION CONSIDERATIONS**

17.1. There are no specific FOI or Data Protection implications.

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### **CONTACT OFFICER:**

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### **BACKGROUND DOCUMENTS:**

None