

**Report of the Head of Internal Audit,
Anti-Fraud and Assurance**

AUDIT AND GOVERNANCE COMMITTEE – 17th MARCH 2021

CORPORATE ANTI-FRAUD STRATEGY 2021 – 2023

1. Purpose of the report

- 1.1 This report presents the proposed Corporate Anti-Fraud Strategy for the Committee's consideration and comment.

2. Recommendation

- 2.1 It is recommended that the Committee considers and comments on the proposed Corporate Anti-Fraud Strategy to be assured that it provides the appropriate framework to direct anti-fraud activity over the next 3 years.**

3. Background

- 3.1 The third Fighting Fraud and Corruption Locally Strategy (FFCL), which is produced by 'local government for local government', was published in 2020. This is prepared through CIFAS, a non-for-profit organisation originally created in the 1980s as the Credit Industry Fraud Avoidance Service, but now exists to protect its members and wider society from fraud and fraud-related crime by sharing fraud intelligence and building close and productive partnerships across the private, public, the third sector and law enforcement.
- 3.2 This FFCL Strategy has been used to frame our anti-fraud strategy adopting the structure across the recommended 5 pillars as included in the national strategy document;

Govern

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation. Having a holistic approach to tackling fraud is part of good governance.

Acknowledge

Acknowledging and understanding fraud risks and committing support and resource to tackling fraud in order to maintain a robust anti-fraud response.

Prevent

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.

Pursue

Punishing fraudsters and recovering losses by prioritising the use of civil sanctions, developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive local enforcement response.

Local authorities have achieved success by following this approach; however, they now need to respond to an increased threat and protect themselves and the community.

The second new area that has appeared during the research recognises the increased risks to victims and the local community:

Protect

Protecting against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the community.

For a local authority this will also cover protecting public funds, protecting its organisation from fraud and cybercrime and protecting itself from future frauds.

4. Delivering the Corporate Anti-Fraud Strategy

- 4.1 A dedicated team of three staff operate within the Internal Audit function. This provides effective linkages and synergies between the functions. A detailed operational plan is being prepared alongside the Internal Audit plan for 2021/22 which will be presented to the Committee at its June meeting and taking into account the comments made by the Committee.

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