

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

22 APRIL 2021

### REPORT OF THE INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

#### FRAUD STRATEGY & FRAMEWORK 2021/22 TO 2024/25

#### 1. Purpose of report

- 1.1 The purpose of this report is to provide members of the Committee with the Council's draft Fraud Strategy and Framework 2021/22 to 2024/25 and the draft Fraud Risk Register in accordance with the functions of the Governance and Audit Committee as outlined in the Terms of Reference, prior to submission to Cabinet for approval.

#### 2. Connection to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
  - **Smarter use of resources** – ensure that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

#### 3. Background

- 3.1 The Council's Fraud Strategy and Framework 2018/19 to 2020/21 was a 3 year strategy which now requires reviewing and updating.
- 3.2 In July 2020 Audit Wales produced a report entitled 'Raising Our Game – Tackling Fraud in Wales'. The report identified seven key themes that all public bodies needed to focus on in raising their game to tackle fraud more effectively and made 15 recommendations across the themes.
- 3.3 In November 2020 a position statement against the National Study was completed and brought to this Committee. One of the recommendations was that all public bodies should undertake comprehensive fraud risk assessments.

#### 4. Current situation/proposal

- 4.1 Attached at **Appendix A** is a draft Fraud Strategy & Framework 2021/22 to 2024/25 which takes into account the 'Raising Our Game – Tackling Fraud in Wales' report and the subsequent position statement presented to this Committee in November 2020.
- 4.2 The document at **Appendix A** outlines the aims and objectives of the strategy, identifies fraud risks and includes a 3 year action plan which will further improve the Council's resilience to fraud, bribery and corruption. Finally the report includes

measures of success and a flow chart to demonstrate the Council's approach to a suspected fraud.

- 4.3 Attached at **Appendix B** is a draft fraud risk register which lists 20 potential fraud risks that have been identified throughout the Council. The document outlines the consequences of each risk and how each risk is being addressed with key actions being identified. A process to evaluate the potential fraud risks is currently being formulated which will be linked into the corporate risk assessment process.

## **5. Effect upon policy framework and procedure rules**

- 5.1 There is no impact on the policy framework and procedure rules.

## **6. Equality Impact Assessment**

- 6.1 There are no equality implications arising from this report.

## **7. Well-being of Future Generations (Wales) Act 2015 implications**

- 7.1 The wellbeing goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of wellbeing goals/objectives as a result of this report.

## **8. Financial implications**

- 8.1 The financial implications are reflected within this report as any fraud impacts on the resources available to the Council.

## **9. Recommendation**

- 9.1 The Committee is recommended to note the draft Fraud Strategy and Framework 2021/22 to 2024/25 and the draft fraud risk register prior to submission to Cabinet for approval.

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**April 2021**

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**Background documents:** None