

DRAFT COUNTER FRAUD STRATEGIC PLAN 2021/22

Committee name	Audit Committee
Officer reporting	Muir Laurie, Deputy Director of Exchequer Services & Business Assurance
Papers with report	Counter Fraud Strategic Plan 2021/22
Ward	All

REASON FOR ITEM

The attached report presents the Audit Committee with the draft Counter Fraud Strategic Plan for 2021/22 which sets out the planned approach and activity type for the forthcoming financial year and seeks to:

- Define the strategic approach that the Business Assurance Counter Fraud Team (BACFT) will take in effectively managing the various risks of fraud faced by the Council by full implementation of a risk-based Counter Fraud Strategy;
- Set out the updated organisational fraud risk profile (Fraud Universe) within a Covid-19 global pandemic environment;
- Clearly set out the BACFT's Operational Work Plan for 2021/22, commencing 1st April 2021, designed to deliver on counter fraud strategic aims; and
- Demonstrate the Council's commitment to a zero-tolerance approach to fraud.

RECOMMENDATIONS:

That the Committee:

- 1. Notes the Draft Counter Fraud Strategic Plan 2021/22;**
- 2. Notes the Counter Fraud Team Operational Work Plan 2021/22; and**
- 3. Suggests any amendments/comments.**

SUPPORTING INFORMATION

The Council's Fraud Universe forms a large part of the counter fraud strategic approach. The overarching aim of the strategy is to embed a risk-based approach to counter fraud activity and ensure that counter fraud is seen as a key part of the Council's risk management processes.

Implications on related Council policies

None.

How this report benefits our governance arrangements and residents

The Counter Fraud Strategic Plan reinforces the Council's governance arrangements in relation to the prevention of financial loss, fraud, corruption and gives confidence to residents over the administration of public funds.

BACKGROUND PAPERS

The Business Assurance service holds various background statistical management documents in relation to the production of the Draft Counter Fraud Strategic Plan.