

COUNTER FRAUD STRATEGY 2022 to 2025

Committee name	Audit Committee
Officer reporting	Muir Laurie, Deputy Director of Exchequer Services and Business Assurance
Papers with report	Counter Fraud Strategy 2022 to 2025
Ward	All

REASON FOR ITEM

The attached report presents the Audit Committee with the Counter Fraud Strategy for 2022 to 2025 which sets out the planned approach for the next three years 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; and
- Demonstrate the Council's commitment to a zero-tolerance approach to fraud.

RECOMMENDATIONS:

That the Committee:

1. **Notes the Counter Fraud Strategy 2022 to 2025; and**
2. **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. The approach is to achieve this by working towards four key objectives:

- Risk Based Strategic Overview;
- Partnership & Engagement;
- Prevent, Detect, Pursue & Deter; and
- Innovation & Modernisation.

Implications on related Council policies

None

How this report benefits our governance arrangements and residents

The Counter Fraud Strategy 2022 to 2025 reinforces the Council's governance arrangements in relation to the prevention of financial loss, fraud and 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 Counter Fraud Strategy 2022 to 2025.