

**Report to** Audit Committee  
10 July 2012  
**Report of** Head of audit and risk management, LGSS  
**Subject** Internal audit and fraud team 2012-13 - update

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**Item**  
**14**

### **Purpose**

To advise members of progress on the 2012-13 internal audit plan and the work of the fraud team to the end of June 2012.

### **Recommendations**

- To note the progress on the internal audit plan
- To note the work of the fraud team
- To note the council's response to the Audit Commission's fraud survey.

### **Financial Consequences**

The financial consequences of this report are none directly.

### **Risk Management**

The work of internal audit helps to reduce the risk of loss arising from fraud, error and inefficient practices by contributing to the proper, economic, efficient and effective use of resources.

### **Strategic Objective/Service Priorities**

The report helps to achieve the corporate priority Value for money services

### **Contact Officers**

Steve Tinkler  
Steve Dowson

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### **Background Documents**

# Report

## Background

1. The audit plan for 2012-13, to be delivered by LGSS following the transfer of the finance function, was endorsed by members in March 2012.
2. This report covers the following areas:
  - audit assurance work during the period April to June 2012
  - other areas of non-audit and financial consultancy work
  - the audit plan 2012-13, showing progress against planned audits
  - summary of fraud team work April to June 2012
  - the council's response to the Audit Commission's annual fraud survey
3. For each audit assurance review a report is presented to the relevant director or head of service, which includes recommended actions to be taken. Every audit is subsequently followed up to ensure that the agreed actions have been implemented.

## Audit assurance work

4. The main areas of assurance work reported on up to the end of June are as follows:
  - Provision market – limited assurance
  - Investment property portfolio – unsatisfactory assurance
5. Both of these audits were included in the 2011-12 audit plan but were not completed until 2012-13. They are both referred to in more detail in the annual report on internal audit 2011-12 and annual governance statement 2011-12, both of which are on today's agenda.

## Progress against the audit plan

6. Details of the annual audit plan for 2011-12 are shown at **Annex 1**, showing the planned and actual days for each area of audit assurance work, plus non-audit and consultancy work shown separately.
7. To the end of June 2012, 56 days has been spent on audit assurance work (including audits from the previous plan) 17 days on non-audit and consultancy work and 39 days on New Deal, a total of 112 days.
8. A number of audits are in progress (see following section), but two members of the audit team are still engaged in addressing queries from the Department of Communities and Local Government (CLG) following the completion of the New Deal scheme. An allowance of 40 days was included in the plan, but this limit had been reached by the end of June.

9. It is likely that some work on this may continue until September, which would have an impact on resources available for audit work. This continues to be difficult to quantify, and discussions are taking place between the council and LGSS on how to address any shortfall.
10. However, it should be noted that the 2012-13 internal audit plan includes a number of contingency days, which can be allocated for the completion of this work without adversely impacting on the ability to deliver the 2012-13 audit plan.

### **Audits in progress**

11. The following audits are in progress:

- Performance management and performance indicators
- Review of contract management procedures
- Regalia
- Oracle purchasing
- Care & repair
- HR starters and leavers
- Treasury management

### **Summary of fraud team work**

12. A summary of work by the fraud team to the end of June 2012 follows:

- Number of benefit cases referred to fraud team – 175 (183 as at June 2011)
- Number of referred benefit cases investigated – 163 (124 as at June 2011)
- Number of benefit sanctions and prosecutions - 21 (27 as at June 2011)
- There are still a small number of cases (four) under investigation from the NFI, which are likely to end up with a sanction/prosecution (in at least three of these).
- One member of the team has been conducting a proactive fraud drive on employment agencies, which is still mainly in the checking stage.

### **Annual Audit Commission fraud survey 2011-12**

13. Every year the Audit Commission conducts a fraud survey to collect data on various frauds and acts of corruption in local government and related bodies. This report gives details of the council's response to the 2011-12 survey.

14. The Audit Commission needs the data to:

- Inform the publication of Protecting the Public Purse. The 2011 report can be found at <http://www.audit-commission.gov.uk/fraud/protecting-the-public-purse/Pages/ppp2011.aspx>

- Provide a summary of current and emerging fraud risks in the public sector
- Inform the National Fraud Authority's annual assessment of the total value of fraud in the UK.

15. Submission of the information is required under section 48 of the Audit Commission Act 1998.

16. Responding to the survey is by way of a website portal, but a copy of our submission is attached at **annex 2** for members' information.

### **Key messages from the survey submission**

17. In 2011-12 the council reported:

- 106 cases of housing and council tax benefit fraud. This should be seen in the context of approximately 20,000 claimants. There were six cases where the reported fraud value was over £10,000 (see Q.19.1 of the survey).
- 38 successful prosecutions for housing and council tax benefit fraud
- One case of housing sub-letting fraud (see Q.3.3), plus six other cases of either non-residency or housing application fraud. In all seven cases the properties were recovered. **N.B.** These cases are also included in Q.19.1, which asks for details of fraud cases over £10,000. Although not specifically mentioned in the question, the Audit Commission confirmed that all housing frauds should also be included in our response.
- No cases of corruption.

18. The survey has highlighted that further improvements can be made to the council's anti-money laundering and whistleblowing arrangements. These will be addressed during 2012-13.

LGSS Internal Audit Plan for Norwich City Council 2012-13			
	2012-13		
<b>Audit Assurance Work</b>	<b>Estimated Days</b>	<b>Actual to Wk 12</b>	<b>Reason for inclusion in plan / comments</b>
<b>Fundamental systems</b>			
Accounts payable (creditors)	20		In accordance with the International
Accounts receivable (debtors)	15		Standards on Auditing (ISA 315),
NCC payroll	15		the external auditor seeks to
Housing rents/arrears	20		place reliance on the work of internal
Treasury & cashflow management	10		audit in evaluating and testing the
Housing & council tax benefits	25		main systems that drive the balances
Council tax/NNDR	20		and disclosures in the financial statements.
Asset management	10		
<b>Sub-total</b>	<b>135</b>	<b>0.0</b>	
<b>Corporate resources</b>			
New Deal finalisation	40	38.8	Allowance for completion of audit involvement by end June 2012
Accountancy services	20		Cyclical
Proactive anti-fraud measures	10		Requested by CLT - policies, promotion, training, etc.
Information management	10		Requested by CLT - data protection and freedom of information
Grant certification & contributions	25	0.3	Audit involvement recommended by Audit Commission. Includes s106/CIL
Civic/members expenses	5		Cyclical
Register of electors	5		Cyclical
Business support team	10		Audit view of risk based on recent changes to functions
Customer contact team	10	0.6	Audit view of risk based on recent/planned changes to functions
<b>Sub-total</b>	<b>135</b>	<b>39.7</b>	
<b>Regeneration &amp; development</b>			
Business continuity management	15		From corporate risk register
Planning administration	10		Cyclical
Homelessness	15		Cyclical
Housing voids	15		Cyclical
Off-street parking	20	0.1	Cyclical
<b>Sub-total</b>	<b>75</b>	<b>0.1</b>	
<b>Strategy &amp; programme management</b>			
Transformation/change programme	25		Requested by CLT - governance/risk management re major savings over next 5 years
Performance management	10	2.2	Brought forward from previous plan
<b>Sub-total</b>	<b>35</b>	<b>2.2</b>	

<b>Communications and culture</b>			
Sports facilities	10		Cyclical
<b>Sub-total</b>	<b>10</b>	<b>0.0</b>	
<b>Corporate reviews</b>			
Ad-hoc investigations	20	1.0	Contingency
ICT audits:			
Academy (housing)	15		Core system indentified in the Norwich Connect contract
Oracle (financial)	15		Core system indentified in the Norwich Connect contract
Disaster recovery	15		ICT disaster recovery, backups, links to BCM
Contingency:	75		Contingency to allow for audits yet to be identified from corporate/service risks
Review of contract mgt procedures		3.1	Investigate potential overpayment to contractor (8 days planned)
To complete 2011-12 plan:	25		
Regalia		1.8	
Provision market		17.5	Complete
Oracle purchasing		3.5	
Care & repair		3.1	
HR starters & leavers		2.3	
Treasury management		14.3	
Investment property portfolio		3.0	Complete
Follow-ups:	10		Follow ups required by Code of Practice
NNDR		0.3	
Accounts receivable		1.3	
Payroll		1.3	
<b>Sub-total</b>	<b>175</b>	<b>52.5</b>	
<b>Total for audit assurance work</b>	<b>565</b>	<b>94.5</b>	
<b>Consultancy &amp; non-assurance work</b>			
Corporate governance	15	6.6	Preparation of annual governance statement
Fraud plan, incl. NFI work	30	4.0	Fraud risks & key contact duties for NFI 2011 (matches) and 2012 (data upload)
Advice, unplanned work requests	25	6.4	Contingency, to include involvement with tenders/contracts
<b>Total for non-assurance/consultancy work</b>	<b>70</b>	<b>17.0</b>	
<b>Total Allocated Days</b>	<b>635</b>	<b>111.5</b>	

## Norwich City Council

### Topic: Public body information

#### Chapter: Public body information

* Name of public body	Norwich City Council
* Name of 151 Officer / Chief Financial Officer?	Barry Marshall
* Name of person completing the survey?	Steve Dowson
* Position of person completing the survey?	Audit Manager
* Telephone number of person completing the survey?	01603 212575
* Email address of person completing the survey?	stevedowson@norwich.gov.uk

### Topic: Fraud cases

#### Chapter: Housing, Council or NNDR fraud

<b>2. Housing benefit and council tax benefit fraud</b>		
<p>* 2.1 Did you have any cases of housing benefit and/or council tax benefit fraud?</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
* 2.2 Number of cases	106	
* 2.3 Value (£'s)	265,279.89	
* 2.4 Did any of these cases above involve employees or councillors?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
2.5 Number of cases	(No response given)	
2.6 Value (£'s)	(No response given)	
<b>3. Housing fraud non benefit</b>		
* 3.1 Provide the number of properties in	15744	

your housing stock, both directly managed and via arms length management organisations (ALMOs)		
<p><b>*3.2 Did you have any cases of tenancy sub letting fraud?</b></p> <p>Note: This is where a tenant lets part, or all, of their home to somebody else contrary to the tenancy agreement. Only report where the property has been brought back into council or ALMO control.</p> <p><b>If you had cases but do not record the number, please answer 'yes' and record your answer as 'NR'.</b></p>	<div> <input checked="" type="radio"/> Yes </div>	<div> <input type="radio"/> No </div>
<b>*3.3 Number of cases</b>	1	
<b>*3.4 Did any of these cases above involve employees or councillors?</b>	<div> <input checked="" type="radio"/> Yes </div>	<div> <input type="radio"/> No </div>
<b>3.5 Number of cases</b>	(No response given)	
<p><b>*3.6 Did you have any cases of other tenancy fraud?</b></p> <p>Note: This could include issues such as fraudulent application or succession. Only report where the property has been brought back into council or ALMO control.</p> <p><b>If you had cases but do not record the number, please answer 'yes' and record your answer as 'NR'.</b></p>	<div> <input checked="" type="radio"/> Yes </div>	<div> <input type="radio"/> No </div>
<b>*3.7 Number of cases</b>	6	
<b>*3.8 Did any of these cases above involve employees or councillors?</b>	<div> <input type="radio"/> Yes </div>	<div> <input checked="" type="radio"/> No </div>
<b>3.9 Number of cases</b>	(No response given)	
<p><b>*3.10 Did you have any cases of 'right to buy' frauds?</b></p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<div> <input type="radio"/> Yes </div>	<div> <input checked="" type="radio"/> No </div>
<b>3.11 Number of cases</b>	(No response given)	



3.12 Value (£'s – please use the value of the discount)	(No response given)	
3.13 Did any of these cases above involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.14 Number of cases	(No response given)	
3.15 Value (£'s – please use the value of the discount)	(No response given)	
3.16 Do you assist other registered social landlords in your area in combating tenancy fraud?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.17 Please provide details	(No response given)	
<b>4. Council tax fraud</b>		
<p>* 4.1 Did you have any cases of council tax single person discount (SPD) fraud?</p> <p>Note: The total value, including previous years, of council tax owed when a decision during the year determined that the liable person was not entitled to SPD.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.2 Number of cases	(No response given)	
4.3 Value (£'s)	(No response given)	
4.4 Did any of these cases above involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.5 Number of cases	(No response given)	
4.6 Value (£'s)	(No response given)	
* 4.7 Did you have any cases of council tax fraud involving discounts and entitlements other than SPD?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.8 Number of cases	(No response given)	

4.9 Value (£'s)	(No response given)	
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4.10 Did any of these cases above involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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4.11 Number of cases	(No response given)	
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4.12 Value (£'s)	(No response given)	
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<b>5. National non-domestic rates fraud</b>		
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<p><b>*5.1</b> Did you have any cases of national non-domestic rates (NNDR) fraud?</p> <p>Note: This is any fraud linked to the avoidance of paying NNDR including, but not limited to: false company details; failure to declare occupation; and payment using false bank details.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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5.2 Number of cases	(No response given)	
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5.3 Value (£'s)	(No response given)	
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5.4 Did any of these cases above involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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5.5 Number of cases	(No response given)	
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5.6 Value (£'s)	(No response given)	
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## Chapter: Procurement, Insurance and Economic/ third sector fraud

<b>6. Procurement fraud</b>  If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.		
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<p><b>*6.1</b> Did you have any cases of procurement fraud?</p> <p>Note: This is any fraud linked to the false procurement of goods and services for the organisation either by internal or external</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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persons or companies including, but not limited to: violation of procedures; manipulation of accounts; records or methods of payment; failure to supply; failure to supply to contractual standard.		
6.2 Number of cases	(No response given)	
6.3 Value (£'s)	(No response given)	
6.4 Did any of these cases above involve employees or councillors?	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6.5 Number of cases	(No response given)	
6.6 Value (£'s)	(No response given)	
7. Fraudulent insurance claims		
<p>*7.1 Did you have any cases of fraudulent insurance claims?</p> <p>Note: This is any insurance claim against your organisation or your organisation's insurers that proves to be false.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7.2 Number of cases	(No response given)	
7.3 Value (£'s)	(No response given)	
7.4 Did any of these cases above involve employees or councillors?	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7.5 Number of cases	(No response given)	
7.6 Value (£'s)	(No response given)	
Please note question 8 is not applicable to your type of organisation.		
9. Economic and third sector support fraud		
If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.		

<p>*9.1 Did you have any cases of economic and third sector support fraud?</p> <p>Note: This is any fraud that involves the false payment of grants, loans or any financial support to any private individual or company, charity, or non governmental organisation including, but not limited to: grants paid to landlords for property regeneration; donations to local sports clubs; loans or grants made to a charity.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9.2 Number of cases	(No response given)	
9.3 Value (£'s)	(No response given)	
9.4 Did any of these cases above involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9.5 Number of cases	(No response given)	
9.6 Value (£'s)	(No response given)	

## Chapter: Debt, Pensions and Investment fraud

<b>10. Debt Fraud</b>		
<p>*10.1 Did you have any cases of debt fraud?</p> <p>Note: This is any fraud linked to the avoidance of a debt to the organisation including, but not limited to: council tax liabilities (do not include SPD from question 4.1); rent arrears; false declarations; false instruments of payment or documentation.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.2 Number of cases	(No response given)	
10.3 Value (£'s)	(No response given)	
10.4 Did any of these cases above involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

10.5 Number of cases	(No response given)
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10.6 Value (£'s)	(No response given)
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<b>11. Pension Fraud</b>	
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<p>* 11.1 Did you have any cases of pensions fraud?</p> <p>Note: This is any fraud relating to pension payments including, but not limited to: failure to declare changes of circumstances; false documentation; or continued payment acceptance after the death of the pensioner.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<div><input checked="" type="checkbox"/> Yes</div>	<div><input type="checkbox"/> No</div>
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11.2 Number of cases	(No response given)
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11.3 Value (£'s)	(No response given)
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11.4 Did any of these cases above involve employees or councillors?	<div><input checked="" type="checkbox"/> Yes</div>	<div><input type="checkbox"/> No</div>
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11.5 Number of cases	(No response given)
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11.6 Value (£'s)	(No response given)
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<b>12. Investment fraud</b>	
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<p>* 12.1 Did you have any cases of investment fraud?</p> <p>Note: This is any fraud relating to investments including, but not limited to: the fraudulent misappropriation of assets; or loss through breach of procedures</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<div><input checked="" type="checkbox"/> Yes</div>	<div><input type="checkbox"/> No</div>
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12.2 Number of cases	(No response given)
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12.3 Value (£'s)	(No response given)
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12.4 Did any of these cases above involve employees or councillors?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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12.5 Number of cases	(No response given)
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12.6 Value (£'s)	(No response given)
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## Chapter: Payroll and Expenses fraud, Abuse of position and Other fraud

### 13. Payroll and employee contract fulfilment fraud

<p>*13.1 Did you have any cases of payroll and contract fulfilment fraud?</p> <p>Note: This includes, but is not limited to: the creation of non existent employees; unauthorised incremental increases; the redirection or manipulation of payments; false sick claims; not working required hours; or not undertaking required duties.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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13.2 Number of cases	(No response given)
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13.3 Value (£'s)	(No response given)
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### 14. Expenses fraud

<p>*14.1 Did you have any cases of employee expenses fraud?</p> <p>Note: This includes, but is not limited to: false declarations of mileage; false documentation to support allowances; breaches of authorisation and payment procedures.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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14.2 Number of cases	(No response given)
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14.3 Value (£'s)	(No response given)	
<p>*14.4 Did you have any cases of councillor expenses fraud?</p> <p>Note: This includes, but is not limited to: false declarations of mileage, false documentation to support allowances, breaches of authorisation and payment procedures.</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
14.5 Number of cases	(No response given)	
14.6 Value (£'s)	(No response given)	
<p><b>15. Abuse of position</b></p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>		
<p>*15.1 Did you have any cases of abuse of position for financial gain?</p> <p>Note: This could include frauds not reported elsewhere (the financial gain could be for the fraudster or other) including, but not limited to: the misappropriation or distribution of funds by someone taking advantage of their position such as payments officers, bursars or finance managers; or fraudulently securing a job for a friend or relative.</p>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
15.2 Number of cases	(No response given)	
15.3 Value (£'s)	(No response given)	
<p>*15.4 Did you have any cases of manipulation of financial or non financial data?</p> <p>Note: This includes, but is not limited to: the falsifying of statistics to ensure performance targets are met; or the adjustment of accounts to remain within set financial limits for the benefit of an</p>	<input checked="" type="radio"/> Yes	<input type="radio"/> No

individual or the organisation.		
<b>If you had cases but do not record the number please answer 'yes' and record your answer as 'NR'.</b>		

15.5 Number of cases	(No response given)
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<b>16. Other fraud</b>	
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<p>*16.1 Did you have any other types of fraud?</p> <p><b>If you had cases but do not record the number and/or the value please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> No
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16.2 Please provide details	(No response given)
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16.3 Number of cases	(No response given)
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16.4 Value (£'s)	(No response given)
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16.5 Did any of these cases above involve employees or councillors?	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> No
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16.6 Number of cases	(No response given)
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16.7 Value (£'s)	(No response given)
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## Chapter: Disabled Parking, Recruitment fraud and fraud reporting

<b>17. Disabled parking concessions (Blue Badge)</b>	
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<p>*17.1 Did you have any cases of disabled parking concessions (including false representation of renewal after legitimate holder has died)?</p> <p><b>If you had cases but do not record the number please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> No
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17.2 Number of cases	(No response given)
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17.3 Did any of these cases above involve employees or councillors?	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> No
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17.4 Number of cases	(No response given)
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## 18. Recruitment fraud

<p>*18.1 Did you have any cases of recruitment fraud?</p> <p>Note: This could involve any applications, including attempts, to gain employment or subsequently where any of the details prove to be false including, including but not limited to: false identity, immigration (no right to work or reside); false qualifications; or false CVs.</p> <p><b>If you had cases but do not record the number please answer 'yes' and record your answer as 'NR'.</b></p>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
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18.2 Number of cases	(No response given)
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## 19. Fraud reporting

External auditors are required to report to the Audit Commission all frauds over £10,000 and all incidents of corruption within the audited body – these reports are called AF70s.

*19.1 Of all the fraud cases you have reported, in how many individual cases did the fraud value amount to over £10,000?	13
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<p>*19.2 Not included in figures elsewhere, how many incidents of corruption did you have involving a councillor?</p> <p>Note: Please see the glossary for the definition of corruption for the purpose of this survey.</p>	0
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*19.3 Not included in figures elsewhere, how many incidents of corruption did you have involving an employee?	0
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## Topic: Prosecutions

### Chapter: Fraud and Corruption Prosecutions

## 20. Housing benefit/council tax benefit fraud

<p>*20.1 Did you prosecute any cases of housing benefit and/or council tax fraud?</p> <p>Note: Please include cases where the first court hearing was held between 1 April 2011 and 31 March 2012.</p> <p><b>If you had cases but do not record the number, please answer 'yes' and record your answer as 'NR'.</b></p>	<input type="radio"/> Yes	<input type="radio"/> No
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*20.2 Number of cases	38
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*20.3 Did any of these cases above involve employees or councillors?	<input type="radio"/> Yes	<input type="radio"/> No
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20.4 Number of cases	(No response given)
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<p>*20.5 Did you have any housing benefit and/or council tax prosecutions that resulted in a guilty outcome?</p> <p>Note: Please include those cases where the offender was sentenced between 1 April 2011 and 31 March 2012.</p> <p><b>If you had cases but do not record the number, please answer 'yes' and record your answer as 'NR'.</b></p>	<input type="radio"/> Yes	<input type="radio"/> No
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*20.6 Number of cases	38
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*20.7 Did any of these cases above involve employees or councillors?	<input type="radio"/> Yes	<input type="radio"/> No
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20.8 Number of cases	(No response given)
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<b>21. Fraud (excluding housing and council tax benefit fraud)</b>	
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<p>*21.1 Did you prosecute any cases of fraud?</p> <p>Note: Please include cases where the first court hearing was held between 1 April 2011 and 31 March 2012.</p> <p><b>If you had cases but do not record the number, please answer 'yes' and record your answer as 'NR'.</b></p>	<input type="radio"/> Yes	<input type="radio"/> No
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21.2 Number of cases	(No response given)	
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21.3 Did any of these prosecutions involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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21.4 Number of cases	(No response given)	
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<p>*21.5 Did you have any fraud prosecutions that resulted in a guilty outcome?</p> <p>Note: Please include those cases where the offender was sentenced between 1 April 2011 and 31 March 2012.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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21.6 Number of cases	(No response given)	
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21.7 Did any of these cases above involve employees or councillors?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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21.8 Number of cases	(No response given)	
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<b>22. Corruption prosecutions</b>		
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<p>*22.1 Did you prosecute any cases of corruption?</p> <p>Note: Please include cases where the first court hearing was held between 1 April 2011 and 31 March 2012.</p> <p><b>If you had cases but do not record the number, please answer 'yes' and record your answer as 'NR'.</b></p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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22.2 Number of cases	(No response given)	
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<p>*22.3 Did you have any corruption prosecutions that resulted in a guilty outcome?</p> <p>Note: Please include those cases where the offender was sentenced between 1 April 2011 and 31 March 2012.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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22.4 Number of cases	(No response given)	
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**Topic: Additional information**  
**Chapter: Audit Committee and Policies**

<b>23. Audit Committee</b>		
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*23.1 Do you have an audit committee?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*23.2 Which of the following best describes your audit committee?	<input checked="" type="radio"/> A stand-alone audit committee <input type="radio"/> A wider committee that includes some or all of the functions of an audit committee	
<b>24. Policies</b>		
*24.1 Do you have an anti money laundering policy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
24.2 Do you take active steps each year to raise awareness of this policy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*24.3 Do you have a whistleblowing policy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*24.4 Do you take active steps each year to raise awareness of this policy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*24.5 Do those charged with governance annually review your whistleblowing Arrangements in line with British Standards PAS 1998:2008 'Whistleblowing arrangements Code of Practice'?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*24.6 How many whistleblowing cases did you centrally log in line with British Standards PAS 1998:2008 'Whistleblowing Arrangements Code of Practice'?	1	

## Chapter: Counter fraud and corruption activity

<b>25. Counter fraud and corruption activity</b>		
*25.1 Do you have a dedicated counter fraud and corruption resource?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*25.2 Do you undertake an annual assessment of corporate fraud and corruption risk?	<input checked="" type="radio"/> Yes	<input type="radio"/> No

*25.3 Do you have a counter fraud and corruption plan?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*25.4 Is this plan approved by councillors?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*25.5 Do you produce an annual report on counter fraud and corruption activity and performance?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*25.6 Is this annual report submitted to councillors?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
*25.7 Is this annual report made public?	<input checked="" type="radio"/> Yes	<input type="radio"/> No

## Chapter: Fidelity guarantee insurance, Emerging risks, and Best practice

<b>26. Fidelity guarantee insurance</b>	
*26.1 Have you made any claims under your Fidelity guarantee insurance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
26.2 Number of cases	(No response given)
26.3 Value (£'s)	(No response given)
26.4 Of these how many were successful?	
26.5 Number of cases	(No response given)
26.6 Value (£'s)	(No response given)
<b>27. Emerging risks</b>	
27.1 What emerging risk areas for fraud or corruption did you identify during 2011/12?	(No response given)
<b>28. Best practice</b>	
28. If you have any examples of counter fraud or corruption activity that you consider to be best practice please provide details	(No response given)

<b>29. Comments</b>	
29.1 If you would like to comment on the Audit Commission fraud and corruption survey please do so here	<i>(No response given)</i>