

Report to Audit committee
22 July 2014
Report of Head of internal audit and risk management, LGSS
Subject Internal audit 2014-15 – 1st quarter update

Item

12

Purpose

To advise members of the work of internal audit between April and June 2014, and progress against the 2014-15 internal audit plan.

Recommendations

To note:

- 1) the work of internal audit between April and June 2014
- 2) the progress on the internal audit plan
- 3) the council's response to the Audit Commission's fraud survey 2013-14

Corporate and service priorities

The report helps to meet the corporate priority "Value for money services".

Financial implications

None.

Ward/s: All wards

Cabinet member: Councillor Waters – Deputy leader and resources

Contact officers

Jonathan Idle 01604 367130

Steve Dowson 01603 212575

Background documents

None

Report

Background

1. The internal audit plan for 2014-15, was endorsed by members in March 2014.
2. This report covers the following areas:
 - audit assurance work April to June 2014
 - other areas of non-assurance and financial consultancy work
 - the audit plan 2014-15, showing progress against planned audits
 - the council's response to the Audit Commission's annual fraud survey 2013-14.
3. For each audit assurance review a report is presented to the relevant head of service, including recommended actions to be taken. Audits are subsequently followed up to ensure that the agreed actions have been implemented.

Audit assurance work April to June 2014

4. The following areas were reported on between April and June, most of which were completion of audits started in the final quarter of 2013-14:
 - Treasury management – substantial assurance. Six recommendations were agreed and are due to be implemented by end of September 2014.
 - Managing customer demand – substantial assurance. Two of the three recommendations agreed and are partially complete and will be fully addressed as part of the customer service improvement plan, which includes refurbishment of the contact centre in 2015-16. The third recommendation (green) was to consider the level of confidence that should be applied to the results of the quarterly customer surveys. This was not agreed for the reason that 'confidence' is just one measure used to understand satisfaction levels, which provides the 'temperature check' the council needs to shape services.
 - Purchase cards – substantial assurance. Six recommendations agreed and are due to be implemented by end of September 2014.
 - Housing benefits – substantial assurance. Four of six recommendations agreed and are due to be implemented by July 2014. There were two recommendations (both green) relating to quality assurance arrangements which were not agreed.

First, although quality assurance checking is in place and working, there was a recommendation to target some of the checking at backdated claims that could result in large payments. As claims are more up to date which reduces the number of large backdated payments the risk was acknowledged but accepted.

Second, although team leaders are sometimes involved in claims processing, they are excluded from the random quality assurance checking, which is not covered by a formal policy. The recommendation to formalise this arrangement was not agreed because team leaders are not subject to targets and their processing time is minimal. Although more staff are being brought into QA checking, team leaders are not a priority as the risk is considered to be low.

- Payroll – substantial assurance. Four recommendations agreed, three of which are complete or ongoing; the fourth is due to be implemented by end of July 2014.

5. Other assurance work which is in progress is shown in **annex 1**.

Follow ups

6. The following audit was followed up:

- Planning income – satisfactory progress on eight of the nine recommendations. The outstanding recommendation relates to regular reconciliation of income received via the planning portal to that shown on the ledger. The planning development manager believes that monthly reconciliations would be too time consuming and is a low risk, given that any errors would be self-correcting. Nevertheless, he has agreed to refer to the portal helpline to see what reports are available in order to come to an informed decision on whether to carry out the reconciliations or formally accept the risk. By September 2014.

Non-assurance work

7. The main areas of non-assurance work in the period were:

- Preparing the draft annual governance statement
- Co-ordinating the review of the corporate risk register by CLT and audit committee
- Co-ordinating and submitting the council's response to the Audit Commission's annual fraud survey
- Preparing for the NFI 2014-15 data matching exercise.

Progress against the audit plan

8. Details of the annual audit plan for 2014-15 are shown at annex 1, showing estimated and actual days for each area of audit assurance work, with non-assurance and consultancy work shown separately.
9. To the end of June 2014, 75 days has been spent on audit assurance work. This includes work on audits started at the end of 2013-14 but not completed by the end of March. Norwich staff also spent 16 days on non-assurance work and unplanned request work.
10. The planned restructure of the LGSS internal audit service is at the consultation stage, but going forward it is the intention to utilise audit resources from the wider service to complete the plan.

Audit Commission fraud survey 2013-14

11. 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 section of the report gives details of the council's response to the 2013-14 survey.
12. The Audit Commission needs the data to:

- Inform the annual publication of *Protecting the Public Purse*. The 2013 report was circulated to relevant senior managers and heads of service in November 2013, and was made available to all members at the same time via e-bulletin. The report can also be found at <http://www.audit-commission.gov.uk/2013/11/protecting-the-public-purse-2013/>.
- 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.

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

14. 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 2013-14 survey submission

15. In 2013-14 the council reported:

- 40 cases of housing and/or 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.18.1 of the survey).
- 26 successful prosecutions for housing and/or council tax benefit fraud
- Two cases of either non-residency or housing application fraud. In both cases the properties were recovered.
- No cases of corruption.

16. The survey has highlighted that further improvements can be made to the council's anti-money laundering and whistleblowing arrangements. These will be addressed via the council's corporate governance group.

Audit Commission *Fraud Briefing 2013*

17. In conjunction with publishing *Protecting the Public Purse 2013*, the Audit Commission also produces individually tailored fraud briefings to support external auditors' communications with those responsible for governance (see question 23.12 of the fraud survey at annex 2). The briefings contain comparative information on each council's fraud detection results based on the 2012-13 survey results.

18. At the time of the survey submission this briefing had not been received, but it is now available and the external auditors suggest that it is good practice to take the briefing to audit committee. The briefing was originally received as a Powerpoint presentation, but for this meeting it has been converted and is attached at **annex 3** for members' information.

19. LGSS Internal Audit is currently undertaking a review of the delivery of counter fraud services within the council in the context of the forthcoming proposed transfer of the Benefits Investigations Team from the council to the DWP. Members will be kept apprised of the developments within this review.

LGSS Internal Audit - Internal Audit Plan for Norwich City Council 2014-15			
	2014-15		
	Estimated days	Actual to Wk 13	Comments/latest position
Audit Assurance Work			
Fundamental systems			
Purchasing	20	18.0)
Accounts receivable (debtors)	15)
NCC payroll	15)
Housing rents/arrears	20) Audited annually under managed audit regime. Actual scope subject to further discussion with EY
Housing & council tax benefits	25)
Council tax	15)
NNDR	15)
Sub-total	125	18.0	
Corporate			
Procurement & contract management arrangements	35		Allowance for possible input to tendering, monitoring, procedural compliance. Involvement in specific contracts. Plus presence on project teams
New bank contract		4.6	Audit presence on project team
Claims certification	20		
Probity	20		
Sub-total	75	4.6	
Business relationship management			
Financial IT system replacement	30		Upgrade or replace Oracle Financials
Council tax & NNDR systems	15		VFM review - impact of scheme changes on collection rates
ICT audits:	10	1.9	Embedded assurance - Corporate Information Assurance Group
Civica	10)
Northgate	10) Taken from IT audit needs analysis
Workforce	10)
Parking Gateway	10		B/f from 2013-14 due to computer auditor vacancy
Bacstel IP	10		B/f from 2013-14 due to computer auditor vacancy
Sub-total	105	1.9	
Operations			
CIL income	10		September/October, if sufficient transactions
Provision market	15		
Licensing	10		
Leasehold services	15		Q4
Cemeteries	15		
Home improvements	15		
Off-street parking	15		Q3 or Q4
Sub-total	95	0.0	
Customers, communications & culture			
Land charges	10		
Sub-total	10	0.0	

Audit Assurance Work	Estimated days	Actual to Wk 13	Comments/latest position
Non-specific			
Ad-hoc investigations	20	1.2	Contingency (no major investigations in Q1)
To complete 2013-14 plan	35		
Managing customer demand		6.1	Complete
Payroll		3.9	Complete
NNDR		2.2	Testing complete
C Tax		2.2	Testing complete
Commissioning		0.0	Testing complete
Housing benefits		5.6	Complete
Treasury management		0.6	Complete
Purchase cards		13.9	Complete
Accounts payable		9.8	In progress
Follow-ups	25	4.8	Follow ups required by PSIAS
Sub-total	80	50.3	
Total for audit assurance work	490	74.8	
Consultancy & non-assurance work			
Corporate governance	30	6.6	Co-ordination & preparation of AGS; corporate governance group
Anti-fraud and NFI work	45	5.8	Fraud risks & key contact duties for NFI 2014-15 (upload & ensuring matches investigated)
Advice, unplanned work requests	35	3.7	Contingency
Total for non-assurance/consultancy work	110	16.1	
Total Allocated Days	600	90.9	
Indicative resources post-restructure			
Head of audit	10		
Principal client auditor	140		
Client auditors x 2	400		
LGSS support	50		
	600		

Protecting the Public Purse - 2013/14 Audit Commission fraud and corruption survey - Districts

Introduction

Introduction

Protecting the Public Purse - 2013/14 Audit Commission fraud and corruption survey

Section 48 Audit Commission Act 1998 – Request for information.

The Audit Commission publishes an annual report on fraud and corruption in local government called 'Protecting the Public Purse' (PPP). PPP gives details on amounts of detected fraud, warns of emerging fraud risks and promotes best practice. Much of the information for PPP comes from this survey.

Our 2011/12 and 2012/13 fraud and corruption surveys achieved a 100 per cent response rate. This enabled us to provide an accurate assessment of the total detected fraud figures for local government, and to undertake regional breakdowns and detailed analysis.

We are now asking you to complete and submit the 2013/14 fraud and corruption survey. **The deadline for submission is 16 May 2014.**

We require submission of the information under section 48 of the Audit Commission Act 1998.

Should you wish someone other than yourself to complete the survey please email d-management@audit-commission.gsi.gov.uk.

If you would prefer to receive this survey in an alternative format for accessibility purposes please contact Duncan Warmington at fraud-survey@audit-commission.gsi.gov.uk

Please read Glossary of terms before starting this survey - [Link to Glossary of terms](#)

Public body information

Organisation

Norwich City Council

Public body information

1. Organisation

1.1 Name of public body

Norwich City Council

1.2 Name of 151 Officer /
Chief Financial Officer?

Caroline Ryba

1.3 Name of person
completing the survey?

Steve Dowson

1.4 Position of person
completing the survey?

Audit Manager, LGSS

1.5 Telephone number of
person completing the
survey

01603 212575

1.6 Email address of person
completing the survey?

stevedowson@norwich.gov.uk

Fraud cases

Benefit, tenancy, council tax and NDR fraud

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

2. Housing benefit and council tax benefit fraud

Note: all cases in this survey where management authorised action has been taken, such as an investigation or enquires made, and as a result an officer with management authorisation has determined that on the balance of probabilities a fraud or act of corruption has occurred. As such, cases do not require a sanction or prosecution to be determined as fraudulent.

2.1 Did you have any cases
of housing benefit and/or
council tax benefit fraud?

Yes

2.2 Number of cases

40

2.3 Value (£'s)

163291

2.4 Did any of these cases above involve employees or councillors?

No

2.7 In the Housing benefit and council tax benefit detected fraud cases you have reported is there any evidence to suggest they have resulted from organised crime?

No

3. Housing tenancy fraud

3.1 Provide the number of properties in your housing stock, both directly managed and via arms length management organisations (ALMOs)

15486

3.2 Did you have any cases of tenancy sub letting fraud?

No

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.

3.6 Did you have any cases of other tenancy fraud?

Yes

Note: This could include, but not limited to, issues such as fraudulent application, succession, abandonment, or non-occupation as the principle home. Only report where the property has been brought back into council or ALMO control.

3.7 Number of cases

2

3.8 Did any of these cases above involve employees or councillors?

No

3.10 In ALL the Tenancy detected fraud cases you have reported is there any evidence to suggest they have resulted from organised crime?

No

3.11 Did you have any cases of 'right to buy' frauds?

No

3.17 Do you assist other registered social landlords in your area in combating tenancy fraud?

Yes

3.18 Please provide details

Liaison and joint working including stopping one housing association right to buy application and return of property to their stock.
Case discussion about tackling tenancy fraud with at least two housing associations (Orbit and Cotman)

4. Council tax discount fraud

4.1 Did you have any cases of council tax single person discount (SPD) fraud?

Yes

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.

4.2 Number of cases

1

4.3 Value (£'s)

1024

4.4 Did any of these cases above involve employees or councillors?

No

4.7 Did you have any cases of council tax discount fraud involving discounts and entitlements other than SPD? (This also excludes the council tax reduction scheme, which is dealt with in section 5)

No

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 in whole or part to any discount or entitlement. Discounts or entitlement could include, but not limited to, student discounts.

4.13 In the council tax discount detected fraud cases you have reported is there any evidence to suggest they have resulted from organised crime?

No

5. Council Tax Reduction (CTR)

5.1 Did you have any cases of CTR fraud?

No

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 CTR.

6. Non-domestic rates fraud (Business Rates)

6.1 Did you have any cases of Business Rates fraud?

No

Note: this is any fraud linked to the evasion of paying Business rates including, but not limited to, falsely claiming mandatory or discretionary relief, falsely using insolvency status, failure to declare occupation, and payment using false bank details.

Procurement, Insurance and Economic/ third sector fraud

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

7. Procurement fraud

Note: this is any fraud linked to the false procurement of goods and services for the organisation either by internal or external 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.

7.1 Did you have any cases of procurement fraud?

No

8. Fraudulent insurance claims

Note: this is any insurance claim against your organisation or your organisation's insurers that proves to be false.

8.1 Did you have any cases of fraudulent insurance claims?

No

9. Economic and third sector support fraud

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.

9.1 Did you have any cases of economic and third sector support fraud?

No

Debt, Pensions and Investment fraud

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

10. Debt Fraud

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 council tax discount fraud from section 4); rent arrears; false declarations; false instruments of payment or documentation.

10.1 Did you have any cases of debt fraud?

No

11. Pension Fraud

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.

11.1 Did you have any cases of pensions fraud?

No

12. Investment fraud

Note: this is any fraud relating to investments including, but not limited to: the fraudulent misappropriation of assets; or loss through breach of procedures

12.1 Did you have any cases of investment fraud?

No

Payroll and Expenses fraud, Abuse of position and Other fraud

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

13. Payroll and employee contract fulfilment fraud

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.

13.1 Did you have any cases of payroll and contract fulfilment fraud?

No

14. Expenses fraud

Note: this includes, but is not limited to: false declarations of mileage; false documentation to support allowances; breaches of authorisation and payment procedures.

14.1 Did you have any cases of employee expenses fraud?

No

14.4 Did you have any cases of councillor expenses fraud?

No

15. Abuse of position

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.

15.1 Did you have any cases of abuse of position for financial gain?

No

15.5 Did you have any cases of manipulation of financial or non financial data?

No

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 individual or the organisation.

16. Other fraud

16.1 Did you have any other types of fraud?

No

Recruitment fraud and fraud reporting

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

17. Recruitment fraud

Note: this could involve any applications, including attempts, to gain employment or subsequently where any of the details prove to be false, including but not limited to: false identity, immigration (no right to work or reside); false qualifications; or false CVs.

17.1 Did you have any cases of recruitment fraud?

No

18. Fraud reporting

Note: 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.

18.1 Of all the detected fraud cases you have reported throughout the survey, in how many individual cases did the fraud value amount to over £10,000?

6

18.2 Not included in figures elsewhere in the survey, how many incidents of corruption did you have involving a councillor?

0

Note: please see the glossary for the definition of corruption for the purpose of this survey.

18.3 Not included in figures elsewhere in the survey, how many incidents of corruption did you have involving an employee?

0

Note: please see the glossary for the definition of corruption for the purpose of this survey.

Prosecutions

Fraud and Corruption Prosecutions

If you have cases but do not record the number and/or the value please answer 'yes' and record 'NR' in Number of cases and/or Value (£'s)

19. Housing benefit/council tax benefit fraud

19.1 Did you prosecute any cases of housing benefit and/or council tax benefit fraud?

Yes

Note: please include cases where the first court hearing was held between 1 April 2013 and 31 March 2014

19.2 Number of cases

26

19.3 Did any of these cases above involve employees or councillors?

No

19.5 Did you have any housing benefit and/or council tax benefit prosecutions that resulted in a guilty outcome?

Yes

Note: please include those cases where the offender was sentenced between 1 April 2013 and 31 March 2014.

19.6 Number of cases

26

19.7 Did any of these cases above involve employees or councillors?

No

20. Fraud (excluding housing benefit and council tax benefit fraud)

20.1 Did you prosecute any cases of fraud?

No

Note: please include cases where the first court hearing was held between 1 April 2013 and 31 March 2014.

20.5 Did you have any fraud prosecutions that resulted in a guilty outcome?

No

Note: please include those cases where the offender was sentenced between 1 April 2013 and 31 March 2014.

21. Corruption prosecutions

21.1 Did you prosecute any cases of corruption?

No

Note: please include cases where the first court hearing was held between 1 April 2013 and 31 March 2014.

21.3 Did you have any corruption prosecutions that resulted in a guilty outcome?

No

Note: please include those cases where the offender was sentenced between 1 April 2013 and 31 March 2014.

Additional information

Audit Committee and Policies

22. Whistleblowing

22.1 Do you have a whistleblowing policy?

Yes

22.2 Do those responsible for governance annually review your whistleblowing arrangements in line with British Standards PAS 1998:2008 'Whistleblowing Arrangements Code of Practice'?

No

22.3 How many whistleblowing cases did you centrally log in line with British Standards PAS 1998:2008 'Whistleblowing Arrangements Code of Practice'?

1

Counter fraud and corruption activity

23. Counter fraud and corruption activity

Note: we define a counter fraud specialists to be any officer working on preventing and or investigating fraud or recovering the proceeds of fraud. These could include, but not limited to, verification visiting officers, qualified fraud investigators, financial investigators and dedicated counter fraud auditors tackling fraud against the public purse. We do not include trading standards officers.

23.1 Which best describes your counter fraud and corruption resource?

Dedicated corporate fraud team, including benefit and non-benefit counter fraud specialists

23.3 How many full time equivalent (FTE) counter-fraud specialists did you have at 31 March 2014, for both benefit and non-benefit fraud?

	No. FTE benefit counter-fraud staff	No. FTE non-benefit counter-fraud staff
	4.3	0.2

23.4 For previous years please provide, how many counter-fraud specialists did you have at 31 March in each year, for both benefit and non-benefit fraud? (If the data are not available, please put 'NR' in the relevant box)

Year	No. FTE benefit counter-fraud staff	No. FTE non-benefit counter-fraud staff
2012/13	4.3	0.2
2011/12	3.8	0.2
2010/11	4.7	0.3
2009/10	4.7	0.3

23.5 Do you have your own POCA Financial Investigator resource?

Yes

Note: a POCA financial investigator is an investigator accredited under section 3 of the Proceeds of Crime Act 2002.

23.7 In total over the last three financial years, how much money have you been awarded by the courts through POCA, excluding HB/CTB?

15000

26.8 In total over the last three financial years, how much money have you actually received through POCA, excluding HB/CTB?

15000

23.9 Do you undertake an annual assessment of corporate fraud and corruption risk?

No

23.10 Do you have a counter fraud and corruption plan?

No

23.11 Do you produce an annual report on counter fraud and corruption activity and performance?

Yes

23.12 Did your external auditor present, or make available, to your Audit Committee (or equivalent) your 2012/13 Fraud Briefing?

No

Note: the Audit Commission make available individually tailored fraud briefings to support external auditors' communications with those responsible for governance in each council. The briefings contain comparative information on each council's fraud detection results.

Emerging risks and Best practice

24. Enhancing counter fraud development

24.1 In your professional judgement, what are the three most significant issues that need to be addressed to effectively tackle the risk of fraud and corruption at your organisation? Tick the three most important from the list below:

- ☒ Capacity (sufficient counter fraud resource)
- ☐ Capability (having appropriate counter fraud skill sets)
- ☒ Effective fraud risk management
- ☐ Better data sharing
- ☒ Corporate appreciation of the financial benefits of tackling fraud
- ☐ Greater public support for tackling fraud
- ☐ Increased priority given to tackling fraud
- ☐ Improved partnership working
- ☐ Other

25. Emerging risks

25.1 What emerging risk areas for fraud or corruption did you identify during 2013/14?

Bank mandate fraud

26. Comments

26.1 If you would like to comment on the Audit Commission fraud and corruption survey please do so here

None

Protecting the Public Purse Fraud Briefing 2013 Norwich City Council



Agenda

- Introduction and purpose of your Fraud Briefing
- *Protecting the Public Purse (PPP) 2013* report – national picture
- Interpreting fraud detection results
- The local picture
- Questions?

And do not forget

- *Checklist for those charged with governance (Appendix 2 of PPP 2013)*
- *Questions councillors may want to ask/consider (Appendix 3 of PPP 2013)*

Introduction

- Fraud costs local government in England over £2 billion per year (*source: National Fraud Authority*)
- Fraud is never a victimless crime
- Councillors have an important role in the fight against fraud

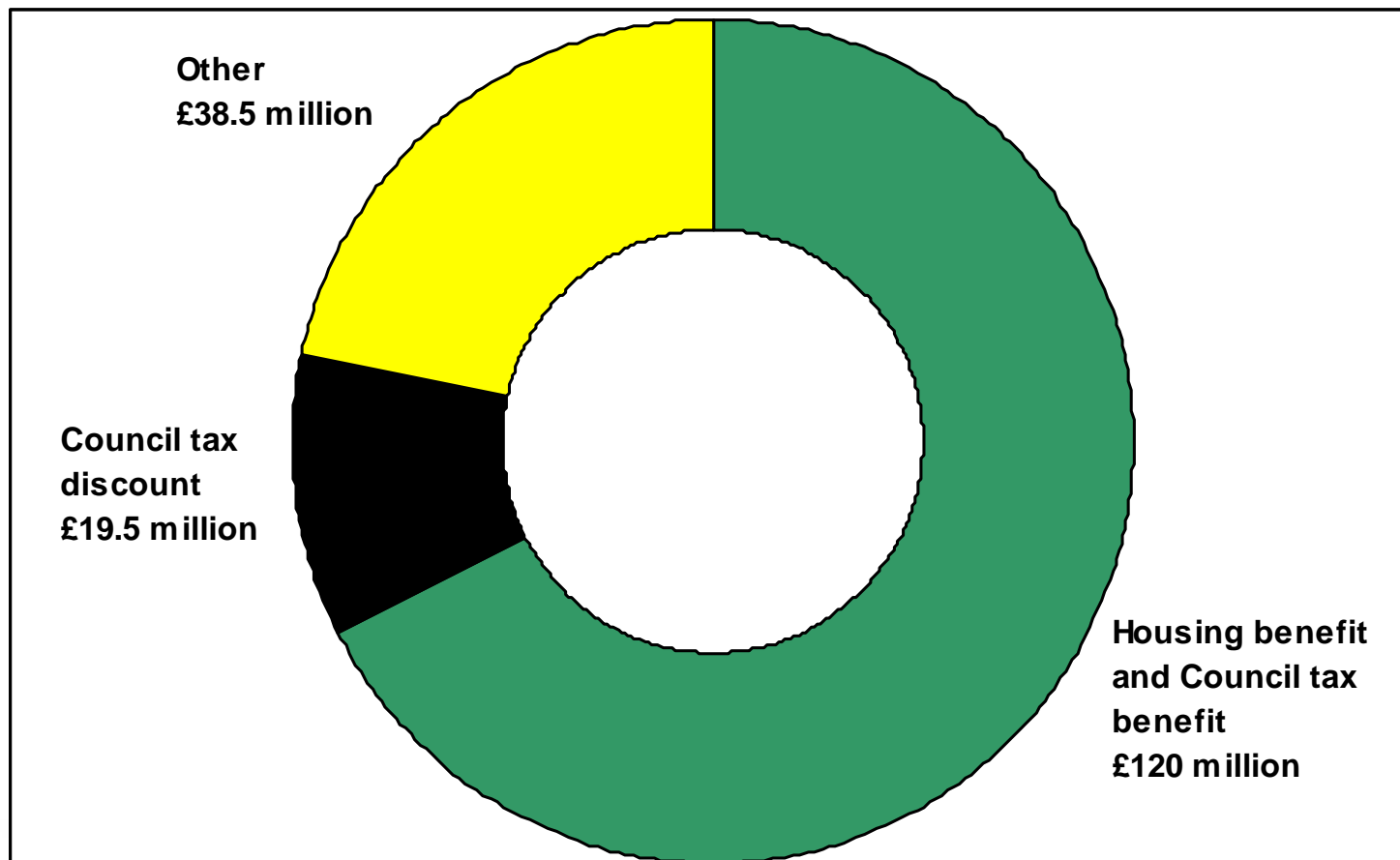


Purpose of Fraud Briefing at your council

- Opportunity for councillors to consider fraud detection performance, compared to similar local authorities
- Reviews current counter fraud strategy and priorities
- Discuss local and national fraud risks
- Reflect local priorities in a proportionate response to those risks

National Picture 2012/13

Total cases detected 107,000, with a value of £178 million (excluding social housing fraud)



Nationally, the number of detected frauds has fallen by 14% since 2011/12 and the value by less than 1%

Interpreting fraud detection results

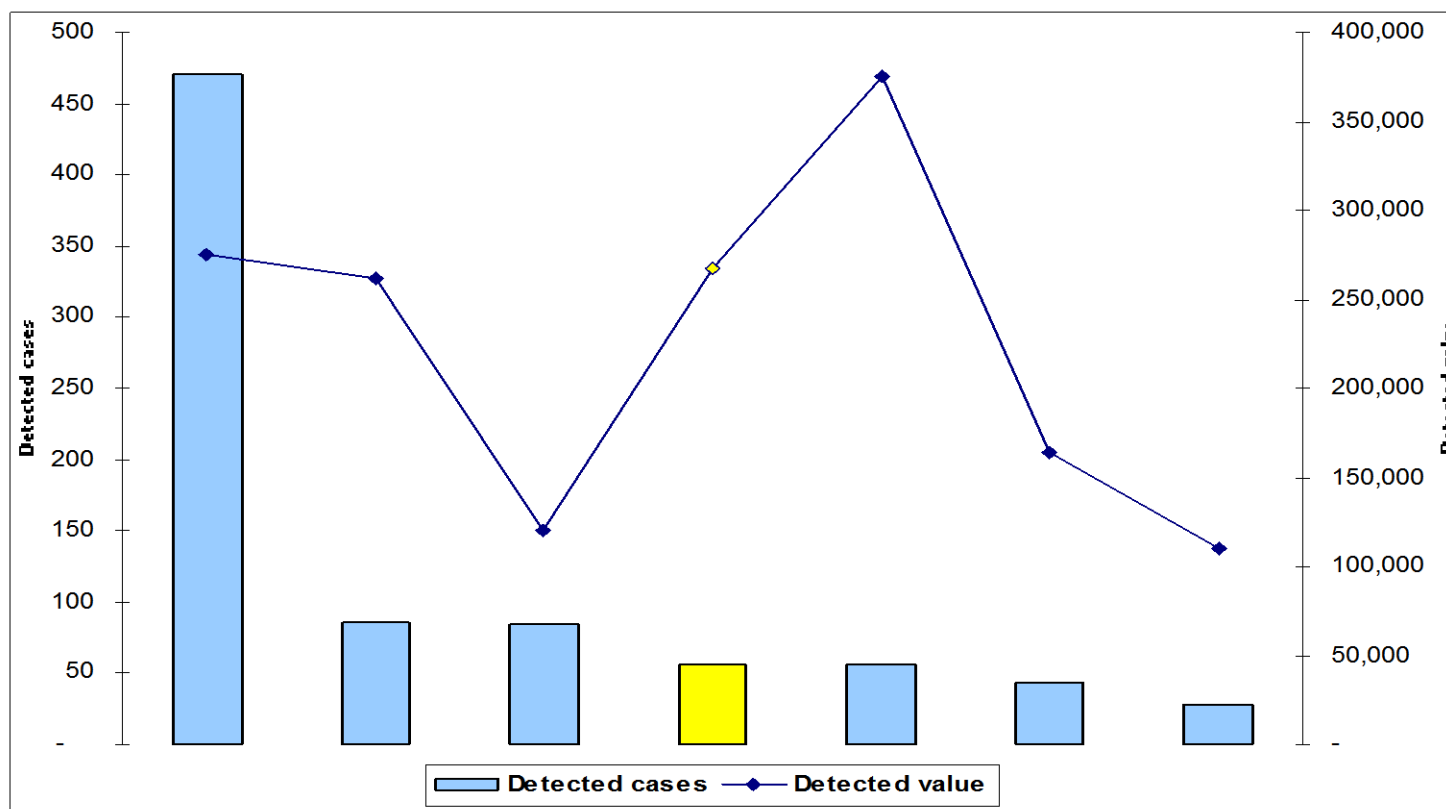
- Contextual and comparative information needed to interpret results
- Detected fraud is indicative, not definitive, of counter fraud performance (Prevention and deterrence should not be overlooked)
- No fraud detected does not mean no fraud committed (Fraud will always be attempted and even with the best prevention measures some will succeed)
- Councils who look for fraud, and look in the right way, will find fraud (There is no such thing as a small fraud, just a fraud that has been detected early)

Your council is highlighted in yellow in the graphs that follow

The local picture

How your council compares to other district councils in your county area

Total detected cases and value 2012/13



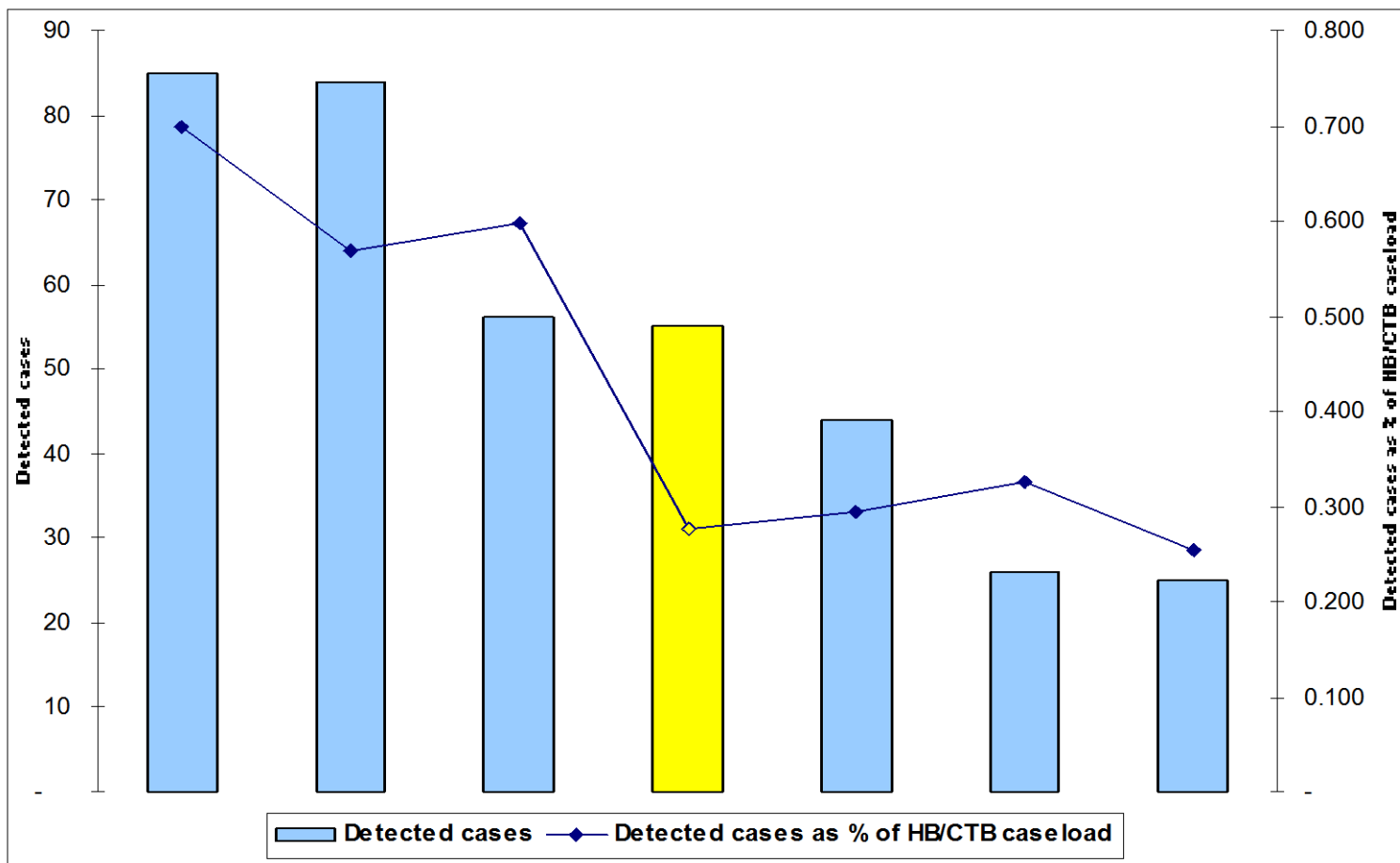
Norwich detected: 56 cases, valued at £267,265

DC average for your county area: 118 cases, valued at £214,614

District councils in your county area 2012/13

Housing benefit (HB) and Council tax benefit (CTB) fraud

Detected cases and detected cases as a percentage of HB/CTB caseload



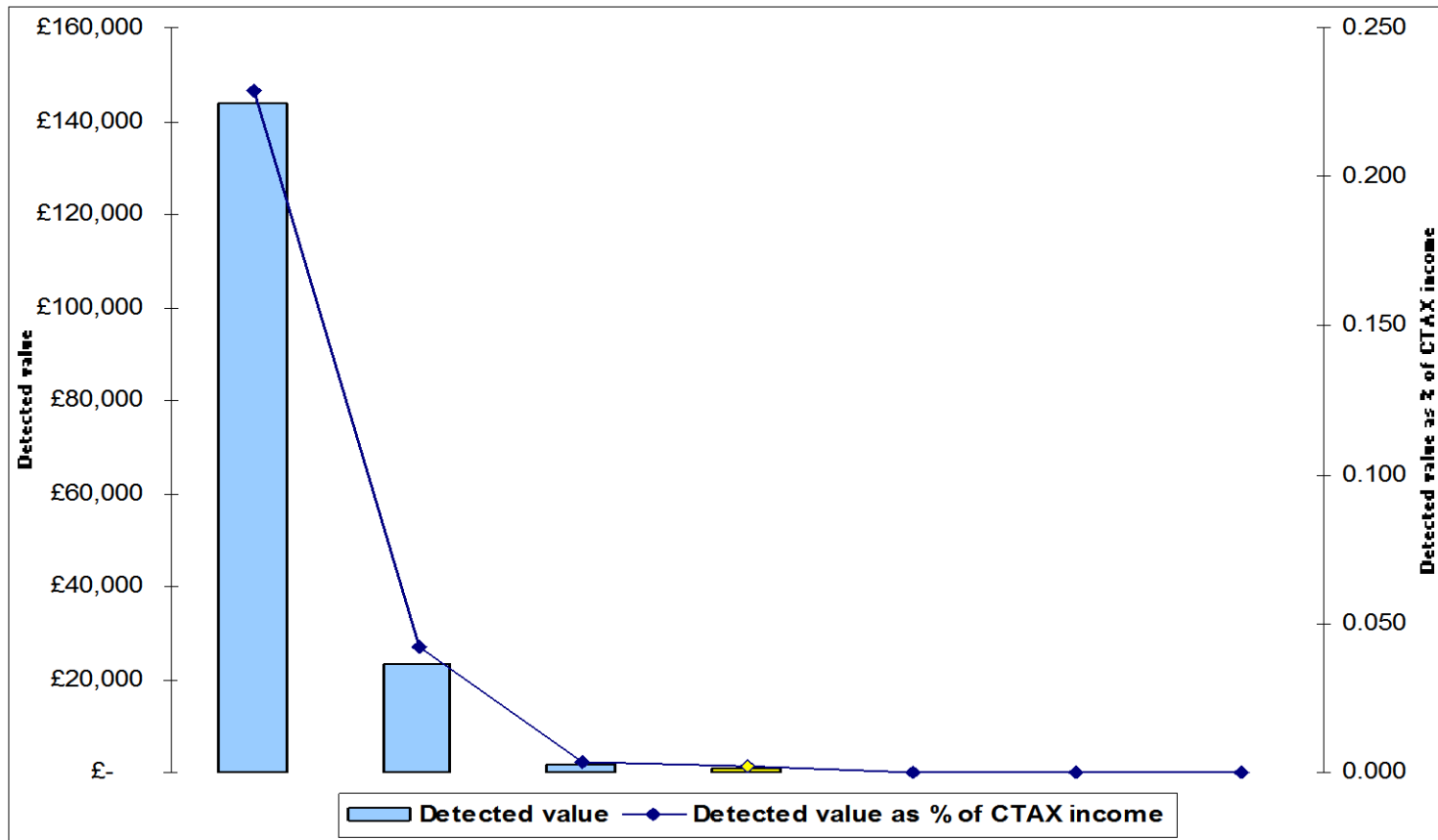
Norwich detected: 55 cases, valued at £266,203

DC average for your county area: 54 cases, valued at £200,285

District councils in your county area 2012/13

Council tax (CTAX) discount fraud

Detected value and detected value as a percentage of council tax income



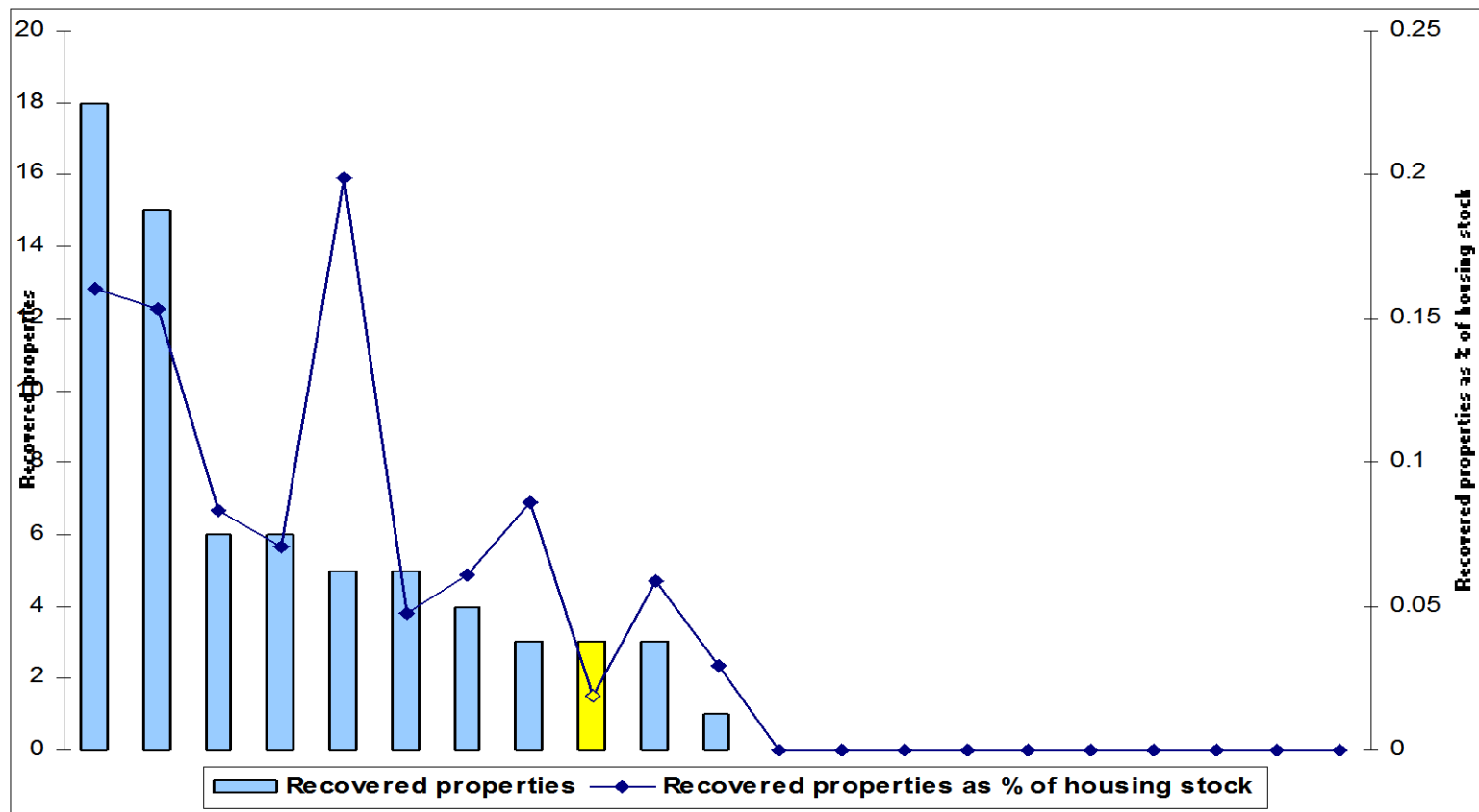
Norwich detected: 1 case, valued at £1,062

DC average for your county area: 64 cases, valued at £24,329

East of England region - district councils with housing stock 2012/13

Social housing fraud

Properties recovered and properties recovered as a percentage of housing stock



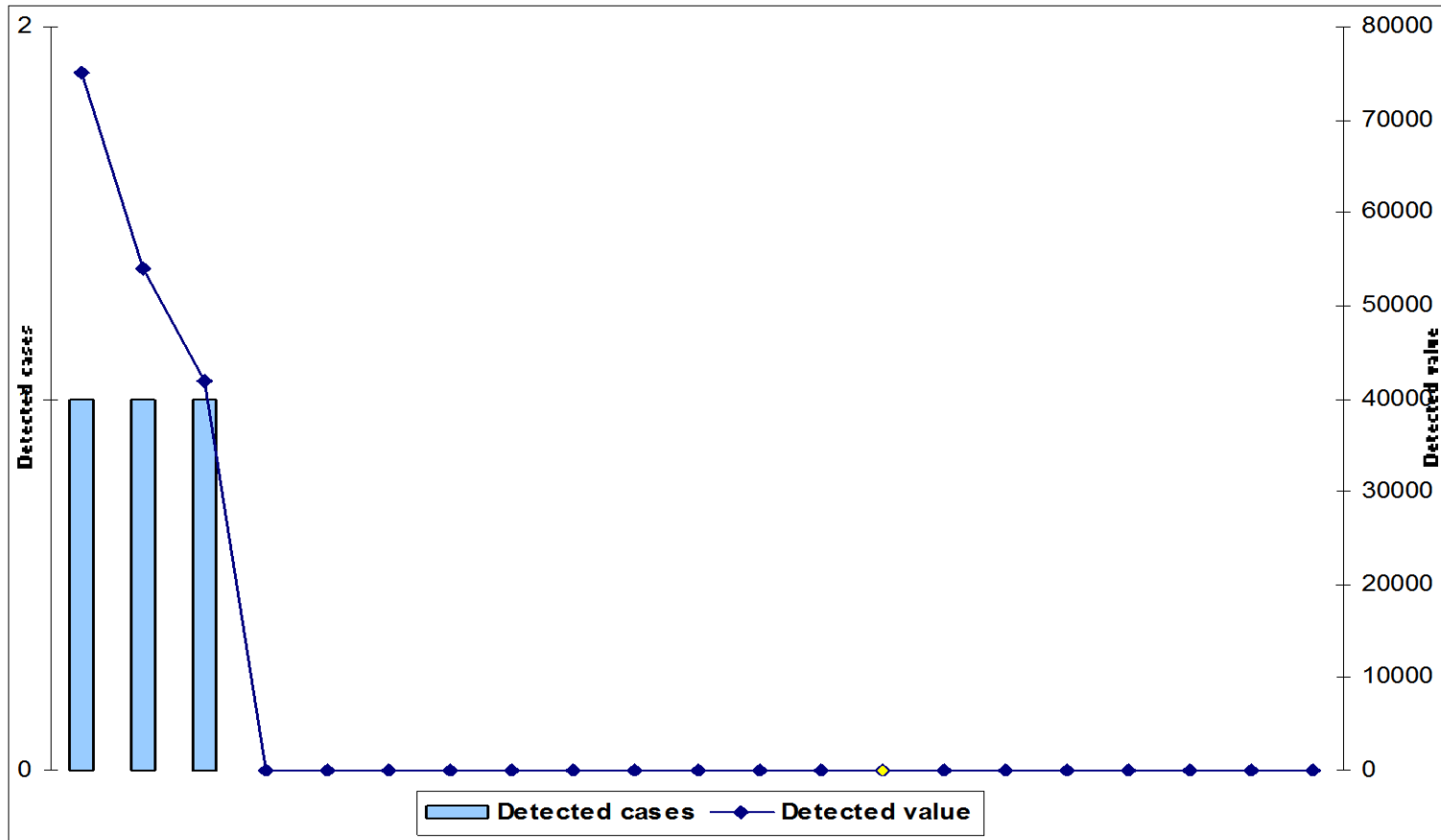
Norwich recovered: 3 properties

East of England regional average: 3 properties

East of England region - district councils with housing stock 2012/13

Right to buy fraud

Detected cases and detected value



Norwich detected: no cases

East of England region total detected 3 cases, valued at £171,000

Norwich City Council

Other frauds

- **Procurement:** no cases

(Ave per DC in your county area: no cases)

Total for all local government bodies in your region: 6 cases, valued at £364,870)

- **Insurance:** no cases

(Ave per DC in your county area: no cases)

Total for all local government bodies in your region: 1 cases, valued at £48,000)

- **Economic & Third sector:** no cases

(Ave per DC in your county area: no cases)

Total for all local government bodies in your region: 1 cases, valued at £30,000)

- **Internal fraud:** no cases

(Ave per DC in your county area: no cases)

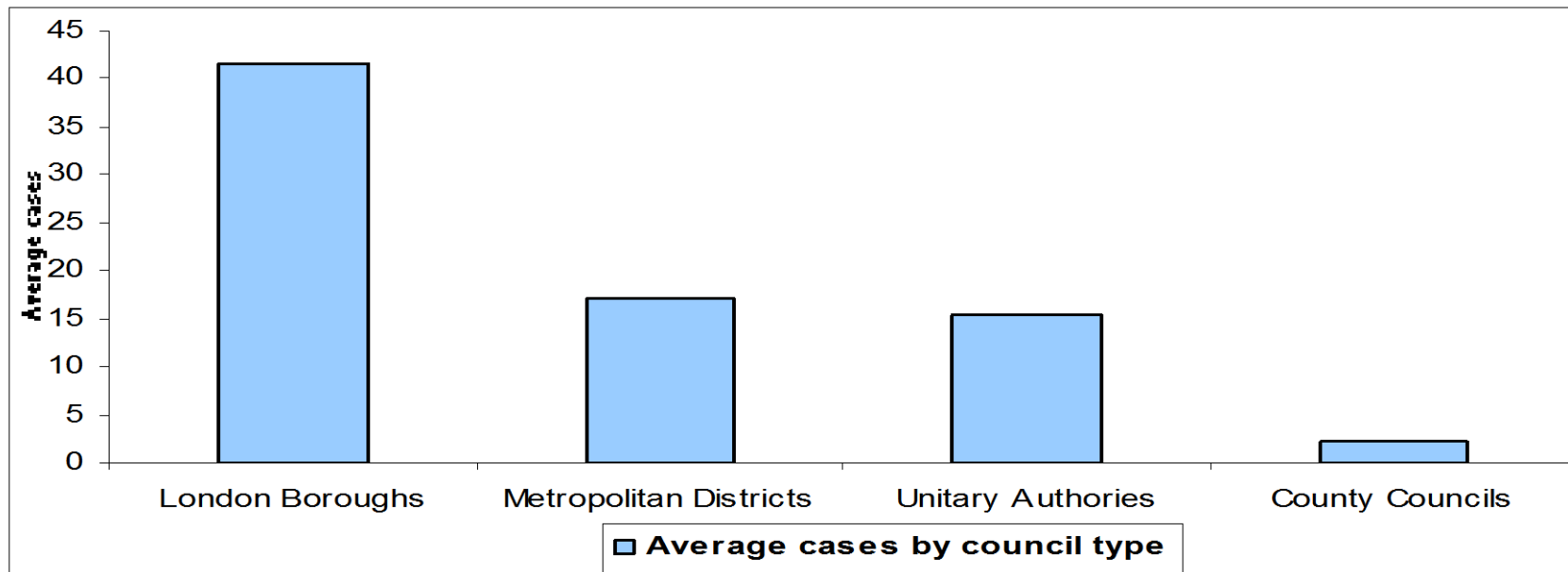
Total for all local government bodies in your region: 58 cases, valued at £405,311)

Correctly recording fraud levels is a central element in assessing fraud risk

It is best practice to record the financial value of each detected case

Disabled parking (Blue Badge) fraud

Detected cases by issuing council type



In two-tier areas:

- county councils have administrative responsibility for issuing blue badges
- district councils face reduced car parking income as a result of the fraudulent abuse of blue badges.

Any questions?

