



Tackling public & voluntary sector corruption, fraud & money laundering

District councils fraud and corruption survey 2014/15

glossary

(please see bottom of the survey for

a	Council name? <i>Please answer below</i>
	Norwich City Council
b	Name of 1st Officer / Chief Financial Officer? <i>Please answer below</i>
	Justine Hartley
c	Email address of 1st Officer / Chief Financial Officer? <i>Please answer below</i>
d	Name of person completing the survey? <i>Please answer below</i>
	Steve Dowson
e	Email address of person completing the survey? <i>Please answer below</i>
	stevedowson@norwich.gov.uk
f	Position of person completing the survey? <i>Please answer below</i>
	Audit manager
g	Telephone number of person completing the survey? <i>Please answer below</i>
	01603 212575

1.1	Detected number of cases	96	
1.2	Detected value	£594,237	
HB/CTB involving a councillor or staff			
1.3	Detected number of cases (Internal)	0	
1.4	Detected value (Internal)		

2 Housing tenancy fraud

2.1	Number of properties in your housing stock, both directly managed and via arms-length management organisations (ALMOs) NB If you have no housing stock answer '0' and move to section 4	Number	15,285
Tenancy sub-letting fraud			
2.2	Properties recovered	Number	2
Tenancy sub-letting fraud involving a councillor or staff			
2.3	Properties recovered (Internal)	Number	0
Other tenancy fraud			
2.4	Properties recovered	Number	4
Other tenancy fraud involving a councillor or staff			
2.5	Properties recovered (Internal)	Number	0
* TOTAL PROPERTIES RECOVERED			6 0

3 Right to buy' fraud

3.1	Detected number of cases	Number	0
3.2	Detected value (please use the value of the discount)	£	
Right to buy' frauds involving a councillor or staff			
3.3	Detected number of cases (Internal)	Number	0
3.4	Detected value (Internal) (please use the value of the discount)	£	

4 Council tax discount fraud

Council tax single person discount (SPD) fraud			
4.1	Detected number of cases	Number	0
4.2	Detected value	£	
Council tax single person discount (SPD) fraud involving a councillor or staff			
4.3	Detected number of cases (Internal)	Number	0
4.4	Detected value (Internal)	£	

Other council tax discount fraud involving discounts and entitlements (Excludes the council tax reduction scheme, which is dealt with in section 5)

4.5	Detected number of cases	Number	0
4.6	Detected value	£	
Other council tax discount fraud involving a councillor or staff			
4.7	Detected number of cases (Internal)	Number	0

4.8	Detected value (Internal)		
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5 Council Tax Reduction (CTR) fraud

Number £

5.1	Detected number of cases	0	
5.2	Detected value		

CTR fraud involving a councillor or staff

Number £

5.3	Detected number of cases (Internal)	0	
5.4	Detected value (Internal)		

6 Non-domestic rates fraud (Business Rates) fraud

Number £

6.1	Detected number of cases	0	
6.2	Detected value		

Business Rates fraud involving a councillor or staff

Number £

6.3	Detected number of cases (Internal)	0	
6.4	Detected value (Internal)		

7 Procurement fraud

Number £

7.1	Detected number of cases	0	
7.2	Detected value		

Procurement fraud involving a councillor or staff

Number £

7.3	Detected number of cases (Internal)	0	
7.4	Detected value (Internal)		

8 Fraudulent insurance claims

Number £

8.1	Detected number of cases	0	
8.2	Detected value		

Fraudulent insurance claims involving a councillor or staff

Number £

8.3	Detected number of cases (Internal)	0	
8.4	Detected value (Internal)		

9 Economic and third sector support fraud

Number £

9.1	Detected number of cases	0	
9.2	Detected value		

Economic and third sector support fraud involving a councillor or staff

Number £

9.3	Detected number of cases (Internal)	0	
9.4	Detected value (Internal)		

10 Debt fraud

Number £

10.1	Detected number of cases	0	
10.2	Detected value		

Debt Fraud involving a councillor or staff

Number £

10.3	Detected number of cases (Internal)	0	
10.4	Detected value (Internal)		

11 Pension fraud

Number £

11.1	Detected number of cases	0	
11.2	Detected value		

Pension Fraud involving a councillor or staff

Number £

11.3	Detected number of cases (Internal)	0	
11.4	Detected value (Internal)		

12 Investment fraud

Number £

12.1	Detected number of cases	0	
12.2	Detected value		

Investment Fraud involving a councillor or staff

Number £

12.3	Detected number of cases (Internal)	0	
12.4	Detected value (Internal)		

13 Payroll and employee contract fulfilment fraud

Number £

Number £

13.1	Detected number of cases	0	0
13.2	Detected value		£0

14 Expenses fraud**Staff expenses fraud**

Number £

Number £

14.1	Detected number of cases	0	0
14.2	Detected value		£0

Councillor expenses fraud

Number £

Number

14.3	Detected number of cases	0	0
14.4	Detected value		£0

15 Abuse of position**Abuse of position for financial gain**

Number £

Number £

15.1	Detected number of cases	0	0
15.2	Detected value		£0

Manipulation of financial or non-financial data

Number

Number

15.3	Detected number of cases	0	0
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16 No recourse to public funds

Number £

16.1	Detected number of cases	0	
16.2	Detected value		

17 Other fraud (Only include frauds i.e. not theft of cash etc. Wherever possible try and use a named fraud type rather than 'Other')

17.1 Please provide details below:

		Number	£
17.2	Detected number of cases	0	
17.3	Detected value		

Other fraud involving a councillor or staff

17.4 Please provide details below:

			Number	£
17.5	Detected number of cases (Internal)		0	
17.6	Detected value (Internal)			

20 Recruitment fraud

Number

18.1	Detected number of cases	0
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19 Corruption

Number

19.1	Not included in figures elsewhere in the survey, how many incidents of corruption did you have involving a councillor?	0
19.2	Not included in figures elsewhere in the survey, how many incidents of corruption did you have involving an employee?	0

20 Counter fraud and corruption capability

How many full time equivalent (FTE) counter-fraud specialists did you have at 31 March 2015, for both benefit and non-benefit fraud?

20.1	(FTE) counter-fraud specialists working purely on benefit fraud - please answer below	0.00
20.2	(FTE) counter-fraud specialists working purely on corporate fraud (non-benefit) - please answer below	0.00
20.3	(FTE) counter-fraud specialists working on both benefit and corporate fraud i.e. mixed duties - please answer below	4.50

21 Enhancing counter fraud development

21.1	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 council? Tick the three most important from the list below:	Please place X into the three most important
	Capacity (sufficient counter fraud resource)	X
	Capability (having appropriate counter fraud skill sets)	
	Effective fraud risk management	
	Better data sharing	X
	Corporate appreciation of the financial benefits of tackling fraud	X
	Greater public support for tackling fraud	
	Increased priority given to tackling fraud	
	Improved partnership working	
	Other	
	If Other, please provide details	

21.2 In your professional judgement, which three fraud types pose the biggest financial risk to your council? *Please answer below*

Housing benefits
Single person discount
Right to buy

21.3 In your professional judgement, which three fraud types pose the biggest reputational damage risk to your council? *Please answer below*

Abuse of position
Expenses fraud
Procurement fraud

22 Emerging risks

22.1 What emerging risk areas for fraud or corruption did you identify during 2014/15? *Please answer below*

Bank mandate fraud
Housing tenancy fraud - sub-letting; application

23 Comments

23.1	If you would like to comment on the TEICCAF fraud and corruption survey please do so below
	None

Fraud and corruption survey glossary

Financial year

This survey covers fraud detected in your organisation in the financial year ended 31 March 2015.

Fraud

For the purposes of this survey we define fraud as: *An intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss. We include cases where management authorised action has been taken including, but not limited to, disciplinary action, civil action or criminal prosecution.*

Corruption

For the purposes of this survey we define corruption as: *The offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions taken by the audited body, its councillors or officers.*

We will use the information from this survey for research, to inform future reports, and develop and spread best practice on counter fraud and corruption activities.

Detected incidents

The statistics we are establishing are those based on facts. The survey, therefore, collects only detected incidents of fraud and corruption.

We define a detected incident to be: *'Where action has been taken following an investigation or enquires, 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. Action could include, but not limited to, prevention of a payment, the stopping of an entitlement, the raising of a debt or overpayment, prosecution, dismissal or some form of internal disciplinary action.'*

Value

For the purposes of this survey the value of fraud is based on the balance of probability which is the evidential standard used in civil court cases. For this survey civil debt recovery need not have taken place, but the consideration of recovery is possible. The balance of probability is defined as: *'It is more likely than not that fraud has occurred for the financial amounts and duration the information at hand tends to confirm.'*

Councillors

We use the term '*Councillor*' to mean all elected and appointed persons on local authority bodies, local councils, police bodies, fire and rescue authorities and school governing bodies.

Employees

We use the term '*employees*' to mean all staff that fall under a remit of the public body. This includes for example, police officers, support officers, fire fighters, temporary and contract personnel.

Tenancy fraud / Blue badge / Recruitment

For tenancy fraud, disabled parking concessions (Blue Badge) and recruitment we do not require a value figure because of the complexity involved in determining a correct amount. Therefore, a standard value will be applied to each reported case.