

Internal Audit

Draft Counter Fraud Plan 2010/11

Area	Comments	Resourcing
Housing – unlawful subletting	Highlighted as a risk in 'Protecting the Public Purse'. This risk is the subject of a national initiative – the council received a grant for participating. Pilot data matching already carried out, results currently being evaluated. Depending on results, may extend data matching in 2010/11. We also receive potential matches from NFI results, and these will be investigated.	Fraud team in conjunction with housing staff
Council tax – single person discounts	Highlighted as a risk in 'Protecting the Public Purse'. We also receive potential matches from NFI results, and these will be investigated. Joint funding to help with the resourcing of investigations will be explored.	Fraud team and council tax staff. Possibility of joint funding for extra resources
Recruitment	Highlighted as a risk in 'Protecting the Public Purse'. Included in draft internal audit plan for 2010/11.	Internal audit
Housing and council tax benefit	Highlighted as a risk in 'Protecting the Public Purse'. Experience shows that this continues to be an area with a high risk of fraud, and is the main target for the work of the fraud team. We also receive potential matches from NFI results, and these will be investigated.	Fraud team
Procurement	Highlighted as a risk in 'Protecting the Public Purse'. Included in draft internal audit plan for 2010/11.	Internal audit
Insurance claims	Highlighted as a risk in 'Protecting the Public Purse'. Our insurance arrangements were included in the internal audit plan for 2009/10, and a draft report is imminent. Depending on the outcomes, further work may be required in 2010/11. We also receive potential matches from NFI results, and these will be investigated.	Internal audit
Purchase cards	Potential for over £1m. spend annually, with further roll out possible	Internal audit
Private sector housing – payments to landlords	Large number of landlords paid on a regular basis, many of whom are individuals	Internal audit
Sheltered housing amenity funds	Large sums not involved, but potential to damage the council's reputation	Internal audit