

# Southend-on-Sea City Council

Agenda  
Item No.

Report of the Deputy Chief Executive and Executive  
Director (Finance and Resources)

To

**Audit Committee**

On

**20 July 2022**

Report prepared by Shaun Dutton, Counter Fraud &  
Investigations Manager

---

**Counter Fraud & Investigation Team: Annual Report and Quarterly  
Update**

***A Part 1 Public Agenda Item***

---

## **1 Purpose of report**

- 1.1 To present to the Audit Committee the Counter Fraud & Investigation Team (CFIT) Annual Report 2021/22 and update the Committee on the progress made by CFIT in delivering the Counter Fraud Strategy and Work Programme for 2022/23.

## **2 Recommendation**

- 2.1 The Audit Committee notes the performance of the Counter Fraud & Investigation Team over 2021/22 and the first quarter of 2022/23.

### **Annual Report 2021/22**

## **3 Introduction**

- 3.1 CFIT has had a very productive year and the results of their work speak for themselves. With a total benefit to the Council of £629,793 (£519,808 discounting the National Fraud Initiative), the return per officer is £138,558. This benefit is 2.4 times the team's budget and represents excellent value for money.
- 3.2 The team's most notable achievements this year include:
- As of April, the team is fully staffed and now has four experienced and qualified criminal investigators dedicated to protecting the public purse and the Council from fraud and corruption.
  - One officer is now trained as an Accredited Financial Investigator and is building a caseload of financial investigations. This is a substantial increase in the team's reach and capabilities and enables us to pursue offenders to deny them the proceeds of their crimes. Once this officer is established in her role, this is a service we will be able to offer to other teams in the Council, such as Trading Standards, and potentially to other local authorities. A second officer is about to commence this training. The Counter Fraud &

Investigation Manager is now an Accredited Senior Appropriate Officer and is qualified to oversee and approve money laundering investigations.

- CFIT officers have increased engagement with Internal Audit colleagues to provide a perspective and suggestions on the fraud risks for subjects of internal audits. It is anticipated that identified improvements in counter fraud controls and processes will be incorporated into Internal Audit's recommendations. This has already proved successful with CFIT's recommendations being accepted by South Essex Homes (SEH) following a tenancy management audit.
- CFIT is engaging with the Council's Workforce Development Team to develop and deliver an Anti-Money Laundering e-Learning course. This may be followed by an additional course aimed at key higher risk Council services to develop skills in spotting the signs of money laundering.
- A benchmarking exercise has been conducted surveying local authorities with a similar profile to Southend-on-Sea City Council. The findings suggest that CFIT are in the higher bracket in terms of funding and are comparable with the best of those reviewed in terms of staffing and capability. The report can be found at **Appendix 3**. Note that the team's ranking in these results will increase with the recruitment of a Counter Fraud Investigator Apprentice that is underway.
- CFIT now have Information Sharing Agreements with 17 teams across the Council. This encourages closer and joint working and has increased the team's access to information and systems relevant to our investigations. Furthermore, a Memorandum of Understanding has been signed to allow the free exchange of information with HM Revenues and Customs.
- CFIT chaired a meeting with Legal Services, Business Rates, and Trading Standards to discuss the options for dealing with 'pop up' shops in the High Street. These typically use techniques to evade the payment of Business Rates and levies for which there is little recourse in law. As a result, CFIT are currently developing a 'High-Risk Commercial Premises Protocol' to coordinate joint working aimed at limiting the operational window of such enterprises and disrupting this activity. The Protocol is now live and is producing positive results in terms of compliance with Business Rates liabilities.
- CFIT have agreed a trial approach with the Council's Benefits Team to increase enforcement of Council Tax Reduction Scheme (CTRS) frauds without recourse to the DWP. This is the result of the challenges involved in amending the Council's CTRS policy and the difficulties agreeing a joint working policy with the DWP. If the approach fails, we will have a body of evidence to support a change in the policy.
- CFIT officers have been granted powers to enforce Blue Badge legislation. These are making a significant impact on the team's ability to detect and enforce Blue Badge fraud.
- During the year, CFIT conducted proactive fraud detection and deterrence exercises targeting tenancy fraud (2 exercises), blue badge fraud (3 exercises, 1 of which was a joint exercise with APCOA) and a city-wide audit of empty commercial premises to identify Business Rates liability avoidance.

- The launch of a joint working initiative with SEH's Tenancy Support Officers. CFIT officers now spend one day a month working with their SEH colleagues to increase dialogue and appreciate the nature of each other's roles. This has proved so popular that it has been extended to other SEH tenancy staff.
- During the year, CFIT provided training to SEH tenancy staff on fraud awareness and spotting the signs of subletting.

3.3 The Council's *Counter Fraud & Corruption Policy and Strategy*, *Counter Money Laundering Policy and Strategy*, and *Whistleblowing Policy and Procedure* have been reviewed and revised to support the new Corporate Plan later this year.

3.4 CFIT continue to publish a monthly fraud update newsletter to staff and residents. This reaches a wide audience of over 700 primary recipients who are encouraged to share it and is well received. Monthly reports on the progress of investigations are issued to CFIT's key stakeholders. A quarterly newsletter on the activities of the team is published to all Revenue and Benefits officers. Counter fraud messages are now being regularly posted on the Council's and SEH's social media channels. An open letter to all social tenants has been published in SEH's quarterly newsletter to increase the awareness of fraud against the Council and encourage reporting.

#### 4 The threat from fraud

4.1 Fraud has grown rapidly in recent years and now accounts for 39% of all crime in England and Wales. Estimates by the National Crime Survey show that there were 4.6 million fraud offences committed in the year ending March 2021. This is equal to the total theft and violent crime offences combined<sup>1</sup>.

However, the police have only 1,618 officers dedicated to fraud investigation; this is less than 1% of their workforce<sup>2</sup>. A 2019 inspection of the police's response to fraud found that these offences are generally not considered to be a priority<sup>3</sup>.

Although the national response to the threat from fraud is improving, the scale of the threat is beyond the resources of our law enforcement agencies to tackle it alone. A significant focus of this response is focused on enabling businesses, individuals, and local authorities to protect themselves.

4.2 An indication of the increasing threat to the Council is demonstrated by a 2013 estimate<sup>4</sup> suggesting that fraud may be costing UK local authorities £2.1bn a year. This compares to a 2017 estimate<sup>5</sup> that the total annual loss to local authorities from fraud may be as high as £7.8bn.

This is a rise of £1.4bn a year: although the increase is likely to be exponential, using this figure extrapolates to **£14.8bn** in UK local authority loss from fraud in 2022.

---

<sup>1</sup> Victims Commissioner, 2021

<sup>2</sup> Institute for Government, 2021

<sup>3</sup> Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services, 2019

<sup>4</sup> National Fraud Office 2013

<sup>5</sup> Centre for Counter Fraud Studies, University of Portsmouth, 2017

- 4.3 A third of all crime in the UK is now fraud related<sup>6</sup>.
- 4.4 The national fraud guidance for local authorities<sup>7</sup> is placing an increased emphasis on proactive fraud prevention initiatives and our current and future Work Plans have been guided by this (**Appendices 1 and 5**).

## 5 Counter Fraud Work Plan 2021/22

- 5.1 An ambitious programme of work was planned for 2021/22 (**Appendix 1**) with 17 areas of activity and 7 proactive fraud detection and deterrence exercises.
- 5.2 Only two areas of activity were not achieved to some degree:
- A joint working agreement with the DWP was unachievable due to their lack of operational capacity and willingness to engage. This will be revisited in the coming year.
  - A review of the South Essex Homes' Tenancy Terms and Conditions did not take place and therefore we were unable to participate. This has since been achieved through the tenancy management audit.
- 5.3 Three areas of activity were partially achieved:
- Three social housing fraud detection and deterrence exercises were planned but only two took place. This was due to a delay in obtaining a list of the City's social tenants, making the second exercise late by three months. The two exercises that went ahead resulted in 203 tenancies being visited and 12 investigations.
  - Three Blue Badge fraud detection and deterrence exercises were planned but only two took place. This was due to an opportunity to conduct a Business Rates exercise arising and this was chosen over the Blue Badge exercise to widen the variety of exercises conducted in the year.
  - A research project was planned to determine best practice and effective methods of combatting Business Rates fraud. This was not achieved due to operational workload pressures and has been carried forward into the 2022/23 Work Plan. However, the 'high-risk commercial premises protocol' is a result of this area of activity.
- 5.4 All other areas of activity were achieved.
- 5.5 The Work Plan 2022/23 (**Appendix 5**) has been finalised and work has been undertaken on many of the activities it specifies (see the Quarterly Update below).

---

<sup>6</sup> Government Economic Crime Plan 2019

<sup>7</sup> *Fighting Fraud and Corruption Locally: A strategy for the 2020s*, Local Government Association, 2020

## 6 Investigations

- 6.1 Since 1 April 2021, CFIT have dealt with, or are investigating, 416 cases (94 of these cases started prior to that date). This is an increase of 89 cases (**27%**) on the 2020/21 year (328 cases).
- 6.2 Since April 2021, we have received 323 new cases of which 107 were received since the last report to the Committee.
- 6.3 Of the total 416 investigations:
- 322 have been concluded.
  - 94 investigations are active:
    - 66 are currently being investigated.
    - 7 are with Legal Services for prosecution.
    - 21 are waiting assignment to an investigator.
- 6.4 A breakdown of these investigations can be found in **Appendix 2**.
- 6.5 Our prosecutions, as of 31 March 2022, relate to:
- 2 offences concerning procurement fraud,
  - 2 offences relating to Business Rates Small Business Rates Relief fraud,
  - 2 offences relating to grant fraud (non-covid), and
  - 1 offence relating to Blue Badge fraud.
- 6.6 Highlights this period include:
- The recovery of £34,988 in fraudulent or incorrectly awarded grant funds,
  - £11,419.83 in recouped Business Rates Small Business Rates Relief,
  - £6,969.67 in recouped Council Tax discounts and exemptions with £280 in penalties imposed by the Revenues Team as a result,
  - £408.02 gained from agreeing Council Tax Reduction Scheme Administrative Penalties,
  - Reports and evidence provided to South Essex Homes to support the recovery of 3 properties, saving the Council £69,000<sup>8</sup> over the coming year,
  - One Right to Buy application withdrawn as the result of an investigation, saving the Council £57,000 in Right to Buy discount.
  - 4 cautions issued for Blue Badge misuse,
  - 8 intelligence reports issued to national agencies concerning organised criminal activity,
  - 13 reports issued to the DWP concerning benefits fraud,
  - 2 intelligence reports issued to Essex Police concerning money laundering activity,

---

<sup>8</sup> This is measured by the cost of keeping a family in temporary accommodation, estimated to be £23,000 a year.

- Meeting 68 Data protection Act requests for information from other agencies, and
- Performing due diligence checks on 9 Right to Buy applications, 2 of which required further investigation.

6.7 Our results for 2021/22 are:

- Three successful prosecutions of:
  - One company for environmental offences (parking vehicles for sale) resulting in a £4,000 fine and £145 in costs awarded to the Council,
  - One individual for fraud offences (using an altered parking permit) resulting in a 12 month community order, 80 hours unpaid work and £349.62 in costs to the Council, and
  - One individual for fraud and forgery offences (using an altered parking permit) resulting in a 12 month community order, 80 hours unpaid work and £349.62 in costs to the Council.
- Council Tax Reduction Scheme Administrative Penalties<sup>9</sup> agreed to the value of £3,079.31.
- £19,451.58 of fraudulently obtained Council Tax reductions and discounts recovered<sup>10</sup>.
- £16,149.57 in Business Rates recouped with an added income to the Council of approximately £15,500<sup>11</sup> for the coming year.
- Assisting the prevention of £152,746 in fraudulent covid-related grant applications being awarded.
- £75,888 of fraudulent or incorrectly awarded covid-related grant payments recovered.
- Assisting in the recovery of eight social housing properties, saving the Council £178,000 in future temporary accommodation costs<sup>12</sup>.
- £172,984.84 in savings generated by the National Fraud Initiative (NFI, see section 8).
- Four employees referred to Human Resources for misconduct issues.
- One individual removed from the social housing waiting list for failing to declare assets.
- Assessing 41 Right to Buy applications on behalf of South Essex Homes, 7 of which required further enquiries.
- One Right to Buy application withdrawn following an investigation, saving the Council £57,000 in Right to Buy discount.

---

<sup>9</sup> The Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 allow the Authority to offer offenders an Administrative Penalty of between £100 and £1,000 as an alternative to prosecution.

<sup>10</sup> This is mainly the recovery of fraudulently obtained Single Person Discount and Council Tax Reduction.

<sup>11</sup> This is due to the removal of Small Business Rates Relief.

<sup>12</sup> It is estimated that the fraudulent occupation of a social housing property costs the Council £23,000 a year; this is the cost of keeping a family in temporary accommodation for that time. Other estimates put this cost a lot higher by factoring in the cost of investigation, enforcing statutory obligations, anti-social behaviour etc.

- Nine individuals cautioned for Blue Badge misuse and two badges confiscated, saving the Council £1,150<sup>13</sup> of lost parking revenue in the coming year.
- 52 referrals to other agencies.
- Meeting 203 Data Protection Act requests for information from other agencies.

This totals **£692,793.54** (£519,808.70 excluding the NFI figures) benefit to the Council from CFIT's activities since 1 April 2021.

6.8 The number of cases CFIT have received this year has **increased 27%** compared to 2020/21. There could be several reasons for this:

- Increasing staff confidence in CFIT's work, professionalism, communication, and results.
- Increased staff fraud awareness because of training and newsletters.
- Increased visibility of CFIT and a constant striving for increased joint working.
- An increase in fraud perpetrated against the Council.
- An increase in the number of investigations resulting from the NFI.
- The relaxation of pandemic restrictions; although much of the Council was continuing 'business as normal' albeit in a different way, many reports to us result from direct interactions with residents.

In reality, it is likely to be a combination of all the above and other factors. It is also possible that the growing 'cost of living crisis' in the UK may encourage an increase in fraud against the Council over the coming year.

6.9 Nevertheless, this year's results are impressive:

- The total benefit (£692,793) is a **128% increase** compared to 2020/21 (£330,427).
- The benefit directly attributable to the team (£519,808) is a **68% increase** compared to 2020/21 (£310,003).
- The NFI result (£172,984) is a **229% increase** compared to 2020/21 (£52,605).

The team's 2020/21 results should be considered in the context of staffing turbulence early in that year, extensive pandemic restrictions, and that the NFI exercise was not fully engaged with by CFIT's precursor service.

6.10 However, this year's total benefit equates to **£138,558** per Counter Fraud & Investigation officer and thus represents exceptional value for money. The benefit directly attributable to the team is **2.4 times its budget**.

6.11 CFIT's successes would not be possible without the dedication, skills and professionalism of its investigators and the credit for this lies largely with them.

---

<sup>13</sup> Blue Badge fraud is estimated to cost the Council £575 per badge per year in lost revenue.

CFIT would also find it difficult to operate without the support, vigilance, willingness to work together, and expertise of many staff and teams across the Council which we value and appreciate greatly. These people are the true 'front line' in the Council's fight against fraud.

## **7 Fraud prevention**

7.1 CFIT's Fraud prevention strategy is comprised of:

- Raising the awareness of the risk of fraud in all staff.
- Maintaining adequate controls in policies and procedures.
- Highlighting new frauds and information sharing.
- Deterrence by publicising our results.
- Deterrence by having a high visibility in the community by conducting proactive detection and deterrence exercises.

7.2 The Fighting Fraud in Local Government Course, written by CFIT, has been completed by 684 officers and is rated 4.5 out of 5 stars. The Monthly Fraud Update is a newsletter for staff and the public highlighting current risks of fraud and providing advice as to how people can protect themselves. This reaches over 700 individuals.

7.3 CFIT are currently developing a Money Laundering Awareness Course targeted at those areas of the business most at risk of being used to launder criminal proceeds but will be available to all staff.

7.3 The successful prosecutions mentioned above were publicised through the local press and this will continue to be done with vigour.

7.4 As mentioned above, CFIT will be engaging in Internal Audit's work to provide a fraud risk assessment and recommendations to strengthen any identified vulnerabilities.

7.5 CFIT issued 40 fraud alerts to various teams within the Council during the year highlighting current and emerging fraud threats that affect their areas of the Council's business. Some of these, such as covid-related grant fraud alerts, have been instrumental in preventing organised criminal fraud attempts against the Council.

CFIT has issued 8 intelligence reports concerning organised criminal activity with the national authorities tasked with cross-border grant fraud.

7.6 Membership of CIFAS entails publishing Fair Processing Notices where there is an intention to search the National Fraud Databases for indications of previous dishonest conduct. This will deter corrupt suppliers and prospective employees from engaging with the Council to commit further offences.

Furthermore, those found guilty of fraud, or those dismissed due to dishonest conduct, can be added to the databases to inform other members and prevent offenders from moving on and continuing their behaviour elsewhere.



## **8 The National Fraud Initiative (NFI)**

8.1 The NFI is a central government exercise that matches electronic data within and between public sector bodies to prevent and detect fraud. These bodies upload their data to a central service which then produces data matching reports. This process runs on a 2-year cycle.

8.2 An example of this is matching household non-dependents who have turned 18 with households in receipt of Council Tax Single Person Discount (SPD) (the non-dependent ceases to be such when they reach this age and SPD can no longer be claimed).

8.3 CFIT operates as the local coordinator and key contact for the NFI at the Council: centrally organising the training of staff, the upload of data and the processing of returns.

8.4 The current cycle is now at the stage where results are being returned for local review and assessment and the savings resulting from the exercise totals **£172,984.84**.

The specific results from the NFI can be found in **Appendix 4**. It should be noted that the Revenues Team were not able to review all their results due to pressures resulting from the pandemic and the administration of grant funds. These results may become available in the coming year.

8.5 42 fraud investigations have resulted from the NFI this year.

8.6 It should be noted that while CFIT coordinates NFI activity, ensures that there is commitment to the exercise and trains staff, it cannot be done without the support and hard work of many teams across the Council. Their efforts are very much appreciated and have proved to be both professional and worthwhile.

### **Quarterly Update**

## **9 Introduction**

9.1 To avoid repetition, this report will not detail the threat from fraud and, as the NFI is in the fallow period between exercises, the report will be limited to an update on results for this period.

9.2 Highlights from this period's activity include:

- CFIT will be contacting all new starters at the Council to highlight the work of the team and remind them of their obligations in terms of expected behaviours, the Council's Values and Behaviours and the need to make Declarations of Interest.
- Following concerns highlighted by the NFI around staff Declarations of Interest, the City's maintained schools have now altered their policies to be in line with the Council's and have received Fraud Awareness Training. As a result, they have subscribed to the team's monthly Fraud Update newsletter.

- Two proactive fraud detection and deterrence exercises have been conducted: one targeting tenancies that are at a high risk of subletting or being used as a short-term rental such as Air B'n'B and the other targeting areas that have high reports of Blue Badge misuse. The results of these exercises are currently being assessed.
- CFIT now has its own page on the Council's intranet to increase staff engagement with the team and encourage reporting of concerns.
- CFIT distributed five urgent alerts concerning frauds being perpetrated against local authorities. One of which enable the team, working with SEH, to alert tenants to a scam operating within the City.
- Funding has now been approved for CFIT to recruit a Counter Fraud Investigator Apprentice. Recruitment is expected to commence in July. Although this will have an impact on operational resources in the short-term due to upskilling and training, the new member of the team is expected to be producing results and increasing the team's productivity as their knowledge and abilities progress.

## 10 Investigations

- 10.1 Since 1 April 2022, CFIT have dealt with, or are investigating, 173 cases (105 of these cases started prior to that date).
- 10.2 Since 1 April 2022, we have received 68 new cases.
- 10.3 Of the total 173 investigations:
- 82 have been concluded.
  - 91 investigations are active:
    - 61 are currently being investigated.
    - 6 are with Legal Services for prosecution.
    - 24 are waiting assignment to an investigator.
- 10.4 A breakdown of these investigations can be found in **Appendix 6**.
- 10.5 Our current prosecutions relate to:
- 2 offences concerning procurement fraud,
  - 2 offences relating to Business Rates Small Business Rates Relief fraud,
  - 1 offence relating to grant fraud (non-covid), and
  - 1 offence relating to Blue Badge fraud.
- 10.6 One prosecution relating to Small Business Rates Relief fraud was discontinued on the advice of the judge and insufficient evidence to prove dishonesty.

## 10.7 Results this period include:

- One successful prosecution for defrauding the Essential Living Fund resulting in a 12 month conditional discharge, compensation of £250, and costs of £1,600.
- £2,314.25 of recovered Council Tax Single Person Discount.
- £2,009.63 of recovered Council Tax Reduction benefit.
- £872.57 in Council Tax Reduction Administrative Penalties.
- £25,239.90 in recovered Small Business Rates Relief.
- £2,080.00 of recovered unpaid alcohol licence fees.
- 7 Right to Buy applications assessed.
- 7 referrals to other departments and agencies including NHS fraud, the DWP and Essex County Council.
- 2 staff referrals to HR for failing to make Declarations of interest.
- Meeting 59 Data Protection Act requests for information from outside agencies, mainly Essex Police.

## 11 The National Fraud Initiative

11.1 This period, 11 investigations were launched following reports from the NFI.

11.2 These investigations concern tenants who may have undeclared ownership of properties and individuals on the payroll who appear to have incomes from other sources.

11.3 Of these investigations, four have been concluded with two members of staff referred to HR for failing to make a Declaration of Interest.

## 12 Corporate implications

### Contribution to the Southend 2050 Road Map

12.1 The team's work to reduce fraud, protect the council from fraud and corruption, to pursue offenders and to recoup properties and money from the convicted contribute to the delivery of all the council's aims and objectives.

12.2 It does this by protecting and recovering the assets and funds that the council holds.

12.3 Furthermore, proactive fraud and corruption work, alongside the reactive prosecution of offenders, acts as a deterrent for such activities and assists in the identification of financial loss and loss of assets.

12.4 Such proactive counter fraud work can result in reduced costs to the Council by protecting it against potential loss and civil or insurance claims.

#### Financial implications

- 12.4 The work of the Counter Fraud and Investigation Team will be delivered within the approved budget. Any financial implications arising from identifying and managing fraud risk will be considered through the normal financial management processes.

As noted at paragraph 6.7 the Counter Fraud and Investigation team has delivered £692,794 benefit to the Council through its activities.

#### Legal implications

- 12.5 The Accounts and Audit Regulations 2015 section 3 states that:

*“The relevant authority must ensure that it has a sound system of internal control which:*

- *Facilitates the effective exercise of its functions and the achievement of its aims and objectives*
- *Ensures that the financial and operational management of the authority is effective*
- *Includes effective arrangements for the management of risk.”*

- 12.6 The work of the Counter Fraud & Investigation Team contributes to the delivery of this.

- 12.7 Where fraud or corruption is proved the Council will:

- Take the appropriate action which could include disciplinary proceedings, civil action and criminal prosecution.
- Seek to recover losses using criminal and civil law.
- Seek compensation and costs as appropriate.

#### People implications

- 12.8 People issues that are relevant to delivering individual investigations, or the Workplan, will be considered as part of each piece of work, and Human Resources consulted as appropriate.

#### Property implications

- 12.9 Properties could be recovered through the investigation of housing tenancy fraud or assets recovered as the proceeds of crime. Such action will benefit the Council by returning social housing stock for the use of those in most need, recovering the assets of those who seek to profit from criminal behaviour and deterring others from considering such activity.

#### Consultation

- 12.10 The progress with investigations and delivery of the Workplan are periodically discussed through monthly meetings with key stakeholders and with Directors before being reported to Corporate Management Team and the Audit Committee.

## Equalities Impact Assessment

- 12.11 The relevance of equality and diversity issues is considered during the initial planning stage of each investigation and piece of development work delivered, with Human Resources consulted as appropriate

## Risk assessment

- 12.12 Failure to operate a strong anti-fraud and corruption culture puts the Council at risk of increased financial loss from criminal activity. Such a culture should be led and supported by the Senior Management Team.
- 12.13 While risk cannot be eliminated from the Council's activities, implementing counter fraud and corruption policies and culture will contribute to managing this more effectively.

## Value for money

- 12.14 An effective Counter Fraud and Investigation Team should save the Council money by:
- Reducing the opportunities to perpetrate fraud; this is reducing potential losses to future budgets.
  - Detecting fraud promptly and applying relevant sanctions where it is proved; this limits the losses to fraud and corruption.
  - Pursuing perpetrators to recover losses and to seek compensation; this limits the losses to fraud and corruption.
  - Recovering properties; this reduces the strain on the social housing stock and reduces the cost of temporary accommodation to future budgets.
  - Limiting the cost of investigation and pursuit of offenders by the application of alternate sanctions where appropriate; this provides a cost-effective service.
  - Generate an income for the Council through the provision of counter fraud awareness training to the Council's partners and service providers and the provision of an investigation/prosecution service to appropriate partners.

## Community Safety Implications

- 12.15 These issues are only considered if relevant to a specific investigation, or piece of development work, undertaken.

## Environmental Impact

- 12.16 These issues are only considered if relevant to a specific investigation, or piece of development work, undertaken.

## **Appendices**

Appendix 1 – Counter Fraud Work Plan 2021/22

Appendix 2 – Breakdown of CFIT investigations 2021/22

Appendix 3 – Benchmarking Report

Appendix 4 – NFI Results 2021/22

Appendix 5 – Counter Fraud Work Plan 2022/23

Appendix 6 – Breakdown of CFIT investigations since 1 April 2022