

TONBRIDGE & MALLING BOROUGH COUNCIL

CABINET

4 February 2014

Report of the Director of Finance & Transformation

Part 1- Public

Matters for Recommendation to Council

1 UPDATE OF ANTI-FRAUD POLICIES

Summary

This report informs Members of the outcome of a review of the Anti-Fraud Policies of the Council by the Audit Committee. The review has identified that some changes are required and recommends that these changes are adopted.

1.1 Introduction

- 1.1.1 As part of the overall Governance process the Audit Committee undertakes an annual review of the Anti-Fraud policies. Following this review the policies require adoption by full Council via Cabinet.

1.2 Update

- 1.2.1 The policies have been reviewed by the Audit Committee and any additional amendments requested will be notified to Cabinet on the night.
- 1.2.2 The majority of changes are relatively minor, referring to changes in job titles and job holders. Members are requested to refer to the Audit Committee report for changes referred to in detail on the individual policies.
- 1.2.3 The most significant change is the introduction of a separate Council Tax Reduction, Discount and Exemption Anti-Fraud Policy. Previously Council Tax Reduction Scheme cases fell under the Housing and Council Tax Benefit Anti-Fraud Policy. During the last year there have been a number of legislative changes that have introduced new offences and sanctions relating to the Council Tax Reduction Scheme.
- 1.2.4 Following these changes it was considered timely to introduce a separate policy and to include other Council Tax Exemptions and Discounts that remain offences under the Fraud Act.

1.3 Financial and Value for Money Considerations

- 1.3.1 Fraud prevention and detection is an area subject to central government focus with initiatives such as Protecting the Public Purse, National Fraud Initiative and Fighting Fraud Locally maintaining a high profile. The message coming from these initiatives is that effective fraud prevention and detection releases resources from fraud.
- 1.3.2 These policies comply with recognised best practice and reinforce the zero tolerance stance of the Council towards fraud. Effective fraud prevention minimises losses to the Council through fraud.

1.4 Risk Assessment

- 1.4.1 The policies reflect best practice and the culture of the Council is aimed at minimising the risk of fraud. The policies are supported by the internal control mechanisms in place and form part of the overall control environment of the Council.

1.5 Equality Impact Assessment

- 1.5.1 There are no negative impacts identified as a result of the policies but they do give a process of how fraud will be treated in accordance with the public interest test ensuring equitable treatment in an investigation.

1.6 Recommendations

- 1.6.1 Members are asked to **RECOMMEND** that Council approve the following draft policies:

- Anti-Fraud and Corruption Policy
- Housing and Council Tax Benefit Anti-Fraud Policy;
- Council Tax Reduction, Discount and Exemption Anti-Fraud Policy

Background papers:

contact: David Buckley

Nil

Sharon Shelton

Director of Finance & Transformation

Screening for equality impacts:		
Question	Answer	Explanation of impacts
a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community?	No	Policies are designed to be a statement of how the Council will treat fraud
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	Yes	Any investigations resulting from these policies will consider the public interest test and will take vulnerability into consideration.
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		N/A

In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above.