

<b>SUBJECT:</b>	<b>FRAUD RISK REGISTER</b>
<b>REPORT BY:</b>	<b>JOHN SCOTT, AUDIT MANAGER</b>
<b>LEAD OFFICER:</b>	<b>JOHN SCOTT, AUDIT MANAGER</b>

## 1. Purpose of Report

1.1 To provide Audit Committee with an updated fraud risk register for consideration.

## 2. Executive Summary.

2.1 The fraud risk register was completed in 2016, and has recently been updated following discussions with officers.

## 3. Main Report

3.1 The register is attached at Appendix A. There are 24 risk areas. The register has been developed in conjunction with Assurance Lincolnshire partners who have also recently updated their own registers. The register covers specific service based fraud risks, e.g. Council Tax or Tenancy, and other more general risks such as contracting/contract management, procurement, payments, income collection, payroll/employees, IT/data, theft/asset misuse, bribery and corruption which can apply corporately.

3.2 In most areas risks are Green and there are a small number of Amber risks (five in total).

3.3 There are some mitigating actions to consider/complete which are included.

3.4 The register will be circulated to Assistant Directors and Service Managers.

3.5 CMT have examined the register and are satisfied with the review and mitigation/action plans.

## 4. Organisational Impacts

4.1 Finance (including whole life costs where applicable)

There are no direct financial implications arising as a result of this report.

4.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

4.3 Equality, Diversity & Human Rights (including the outcome of the EA attached, if required)

There are no direct E and D implications arising as a result of this report.

## 5. Recommendation

5.1 That Audit Committee note and comment on the latest fraud risk register.

**Key Decision** No

**Do the Exempt Information Categories Apply?** Yes

**Call in and Urgency:** Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply? No

**How many appendices does the report contain?** One

**List of Background Papers:** None

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