

**City of Lincoln Council - Counter Fraud Strategy**

**2021-22 Action Plan**

Reference	Activity	Target Dates	Roles/Responsibility
1.	LCFP/CoIC : SPD Bulk Review (managed service review)	Q1/2	<p>Head of Shared Revenues and Benefits</p> <p>LCFP: Oversight Delivery (specific areas)</p> <p>Set up and completion of the SPD bulk review using Datatank (April to December 2021).</p>
2.	LCFP/CoIC : SPD Continuous Rolling Review	TBC	<p>Head of Shared Revenues and Benefits</p> <p>LCFP: Developing business requirements Procurement involvement Resource implications / recruitment Oversight Delivery</p> <p>Refresh business case (based on 2018 information) for moving from a bulk to a continuous rolling SPD review including working fraud referrals. Approval considerations. Work includes: finalising procurement arrangements: resource requirements</p>

3.1	<p>LCFP/CoIC: Covid 19 grants - fraud cases and post assurance</p> <p>CoIC: Case Review Report (as required) NFI – 1/2 Acting on Intelligence sharing Liaison – national frauds Returns ( eg HMRC)</p> <p>Post Assurance Test and Trace</p>	Q2/3	<p>Head of Shared Revenues and Benefits Assistant Director – Major Developments Internal Audit Manager</p> <p>LCFP: Business requirements Data sharing Operational</p> <p>Development of approach including collaborative working with Internal Audit to deliver a joined-up approach</p> <p>Liaison with relevant agencies about data sharing e.g. HMRC and National Fraud Initiative</p> <p>Establish data sharing agreements with relevant parties</p> <p>Data analysis</p> <p>Results monitoring</p>
4.1	<p>LCFP/CoIC : Joined up communications approach / fraud awareness working group</p> <p>LCFP Comms plan</p> <p>Fraud Newsletter (District Version)</p>	Q2/3	<p>Internal Audit Manager Communications Manager Head of Shared Revenues and Benefits</p> <p>LCFP: Input and development as well as communication oversight / delivery within their district</p>

	Whistleblowing comms (See 4.3)		<p>Provide a focus relating to fraud against councils  Share LCC Communication Plan: key themes and messages / supporting items. Work with districts (if required) to tailor messages. Lead on county wide 'public' fraud communications e.g. SPD outcomes / whistleblowing awareness  Signpost key contacts for communications relating to fraud against individuals / businesses  Develop e-learning content and supporting items (tailored versions cover: LCC: schools and districts).</p> <p>Develop district relevant version of LCC publication (2 p.a)  To include relevant articles / fraud cases / fraud information to support raising fraud awareness</p>
4.2.	<p>ColC: Scam Awareness</p> <p>Building on existing partnership and comms</p> <p>Joint working with Citizens Advice – scam awareness week June 21</p>	Q1/Q2	<p>Internal Audit Manager  Communications Manager  Head of Shared Revenues and Benefits  Customer Services Manager</p>
4..3	LCFP/ColC Whistleblowing communications	Q2/3	CFO/CS/LCFP/HR Manager
5.1	<p>LCFP/ColC : Fraud risk consideration</p> <p>LCFP support and facilitation  Top 5 risk comparison</p>	Q2/3	<p>District 'LCFP fraud' representative  Service areas</p> <p>Business requirements  Approach development  Adapting relevant information  Workshop delivery / facilitation  Fraud risk register development  Fraud risk reporting</p>

			TBC – scope to be developed for fraud risk register development / support. Identification / sharing of district top 5 risks
5.2.	CoIC: Counter Fraud risk register update	Q2	CFO Internal Audit CoIC Managers
6	LCFP/CoIC : Counter fraud training  Update existing training for staff and members	Q2	Internal Audit Manager CFO Head of Shared Revenues and Benefits Customer Services Manager  LCFP: Business requirements Delivery / support Adaptation of supporting information  LCFP representatives to consider training requirements (members / Audit Committee / leadership/ directorates). Support requirements to be agreed.
7.1	LCFP/CoIC: Fraud policy development	Q1-4	CFO Internal Audit Manager Head of Shared Revenues and Benefits  LCFP : Development Approval Dissemination

			LCC to share relevant policies (LCC Counter Fraud Policy (reflects Fighting Fraud Locally for 2020's) to be updated November 2021
7.2.	CoIC: Counter fraud policy review (w/b, bribery, M/L)	Q3	CoIC – CFO Internal Audit Manager City Solicitor
8	LCFP/CoIC : Sharing local and national fraud intelligence and alerts	Q1-4	Internal Audit Manager CFO Head of Shared Revenues and Benefits  LCFP: Dissemination  LCFP has established links with various sources including NAFN (National Anti-Fraud Network): National fraud Intelligence Bureau (NFIB) and Midland Fraud Group.
9	LCFP/CoIC : Horizon scanning: providing fraud risk information to prevent and detect fraud	Q1-4	Internal Audit Manager CFO Head of Shared Revenues and Benefits  LCFP: Dissemination  Share relevant information / briefing, as appropriate

10	LCFP/ColC : Sharing counter fraud guidance and best practice	Q1-4	Internal Audit Manager CFO Head of Shared Revenues and Benefits  LCFP: Dissmeniation
11.1	LCFP/ColC : Business rates –LCFP could support fraud / avoidance initiative by providing national fraud intelligence and best practice.	Q1-4	
11.2	ColC : Business rates avoidance (ongoing)  Small Business Rates Relief (SBRR) is being reviewed through a third party, to cross check against other authorities as to whether a business is in receipt of SBRR.	Q1-4	Head of Shared Revenues and Benefits
12.1	LCFP/ColC: Housing tenancy fraud – fraud awareness support / red flags and warning signs	Q1-4	ColC -Tenancy Services Manager/AD  LCFP Fraud awareness support / red flags and warning signs
12.2.	ColC: Tenancy Fraud Strategy	Q3	ColC -Tenancy Services Manager/AD
12.3.	ColC : Housing tenancy fraud – tenancy verification project - final review and data deletion  Consideration of further exercise 2022-23	Q2-3	ColC -Tenancy Services Manager/AD

12.4.	ColC: Ongoing tenancy counter fraud work – sub-letting/non-occupation/abandonment/ etc NFI	Q1-4	ColC -Tenancy Services Manager/AD
13	LCFP/ColC : Cybercrime – pro-active work to develop knowledge and awareness. This is a rapidly evolving risk where we need to develop an effective response.	Q1-4	Internal Audit Manager Head of Shared Revenues and Benefits Customer Services Manager BDIT  LCFP pro-active work to develop knowledge and awareness
14	ColC: NFI (General)	Q1-4	Internal Audit Manager NFI leads Managers
15	ColC: Money Laundering - completion of risk assess	Q2	Internal Audit
16	ColC: Annual Fraud report	Q1	Internal Audit
17	ColC: Interim Fraud report	Q3	Internal Audit
18	LCFP/ColC: Whistleblowing referrals – ongoing review	Q1-4	Internal Audit / HR Manager Revenues and Benefits/Tenancy  LCFP Providing and managing a single point of contact across Lincolnshire for the Confidential Reporting Line including reporting
19	ColC: Reactive work / investigations	Q1-4	Internal audit / other
20.1		Q1-4	Revenues and Benefits

	<p>ColC: Revenues and Benefits Ongoing counter fraud/error work NFI SFIS VEP HBMS HBAA</p>		
20.2.	<p>ColC Council Tax Empty property review project</p>	Q2/3	<p>Head of Shared Revenues and Benefits <i>Subject to agreement of contract</i></p>
21	<p>Lincolnshire Finance Officers Group.</p>	Q1-4	<p>LCFP  Prepare Lincolnshire Counter Fraud Partnership briefings / reports and Plan for Lincolnshire Finance Officers Group. Share relevant papers with LCFP representatives for Audit Committee reporting</p>
22	<p>Fraud benchmarking</p>	Q1-4	<p>Internal Audit</p>
23	<p>Compliance with Strategy</p>	Q1-4	<p>To form part of fraud reporting across the 5 strands</p>