

Questionnaire Completed by:

Date completed on:

Short Description	Detailed Description	Required to be discussed with	Applicable framework
Programs and controls to prevent, detect and deter fraud – oversight by those charged with governance	How do you oversee fraud risk assessments and the establishment of controls to address fraud risks?	TCWG	<p>Management and the Audit Committee receive scheduled (6 monthly) updates on counter fraud activity and fraud outcomes (through a fraud and error update report). The Audit Committee receives an Annual Fraud Report which provides an update on the Counter Fraud Plan and the outcome of proactive fraud and investigations work.</p> <p>The Audit Committee have previously received a training presentation on counter fraud/fraud awareness and further training guidance. Fraud e-learning has previously been rolled out across Directors, Assistant Directors and Service Managers, this is currently being refreshed throughout 2024/25.</p> <p>There is a corporate fraud risk register presented annually to management and the Audit Committee with periodic reporting and review by the Audit Committee of counter fraud policies.</p> <p>Regular updates on the Internal Audit Plan and reports are provided to management and the Audit Committee.</p> <p>There is a clear reporting mechanism for any suspected fraud to be reported to the Council and the Council has a broad range of controls and processes established to prevent, detect, deter and mitigate fraud.</p> <p>The Council's counter-fraud framework also includes strategy, response plan, and relevant policies. The Council works closely with Lincolnshire County Council Fraud department on various projects to prevent, detect, deter and mitigate fraud and have carried out training this year with the SMTF group on risk registers, and with AD's on fraud, with particular focus on responsibilities.</p> <p>Management monitor controls and processes through supervisory review, checks and system reporting. Internal audit also act as an additional layer of defence.</p>
Those charged with governance's assessment of fraud risks	What are your views about fraud risks, including management override of controls, at the entity and whether you have taken any actions to respond to these risks?	TCWG	<p>The risk of fraud within the Council, including employee fraud, is mitigated through a range of standard and bespoke controls, key ones as set out in the fraud risk register, which identifies key fraud risks and mitigating controls.</p> <p>Where there are higher risks (likelihood and impact) more pro-active work is undertaken for example around housing benefits, tenancy and council tax.</p> <p>A material misstatement would require a fraud in excess of £1m. The key systems which would result in a misstatement of this scale are audited on a rolling programme. The Council has a broad range of controls in place over the key systems to mitigate the risk of a material misstatement in addition to the fraud risk register.</p> <p>Service managers monitor their individual areas on an ongoing basis and report to their Assistant Director/Director, this is supported by quarterly budget monitoring. Any suspected irregularities are reported to Internal Audit. Internal Audit undertake audits on high risk areas more frequently.</p> <p>The Audit Committee receives a six-monthly counter fraud update report. It reviews the fraud risk register. It reviews key counter fraud policy and strategy.</p>
Actual, suspected or alleged instances of fraud	Are you aware of, or have you identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?	TCWG	<p>No - no instances of actual, suspected, or alleged internal fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets.</p> <p>Instances of external fraud have been identified, primarily in the following areas:</p> <ul style="list-style-type: none"> - Tenancy - Council Tax Single persons discount - Housing Benefits <p>These have been investigated and actioned as appropriate (e.g. penalty, discounts removed, DWP referral, police referral, etc.)</p>
Management's assessment of fraud risks including the nature, extent and frequency of such assessment	Are you aware of or have you received tips or complaints regarding the entity's financial reporting (including those received through the internal whistleblower program, if such program exists) and, if so, what was your response to such tips and complaints?	TCWG	No tips or complaints regarding the entity's financial reporting have been received.
Related parties - audit committee's understanding	What is the audit committee's understanding of the entity's relationships and transactions with related parties that are significant to the entity?	TCWG	A process will be undertaken to identify any related party transactions that have occurred through the year - this process hasn't yet been completed, it is currently under review and anticipated to be changed slightly this year in line with Audit recommendations.
Related parties - concerns of audit committee	Does any member of the audit committee have concerns regarding relationships or transactions with related parties and, if so, what are the substance of those concerns?	TCWG	No concerns are raised at this stage, the Audit Committee will review any declarations made in the forthcoming annual review process.
SUTs - existence	Has the entity entered into any significant unusual transactions?	TCWG	All accounting policies are in line with the Code of Practice on Local Government Accounting (UK) and authorisation of transactions are in line with Financial Procedure Rules and approved authorisation limits. There are no significant unusual transactions expected for the year.