

## London Borough of Enfield

### General Purposes Committee

30 June 2021

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**Subject:** Counter Fraud Strategy and 2021/22 Operating Plan

**Cabinet Member:** N/A  
**Executive Director:** Ian Davis, Chief Executive

**Key Decision:** N/A

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#### Purpose of Report

1. This report presents a Counter Fraud Strategy and an associated 2021/22 Operating Plan.
2. The Counter Fraud Strategy (**Appendix A**) includes:
  - the Council's Counter Fraud, Bribery and Corruption Policy Statement
  - the Counter Fraud 2021/22 Operating Plan
3. As in previous years, we will request the Chief Executive and the Leader of the Council to sign the Council's Counter Fraud, Bribery and Corruption Policy Statement to confirm the Council's zero tolerance stance against fraud, bribery and corruption. The document will be publicised on the Council's webpages and via other media.

#### Proposal

4. The General Purposes Committee is requested to:
  - endorse the Counter Fraud Strategy and associated Operating Plan;
  - provide feedback on the contents of this report

#### Reason for Proposal

5. The risk of fraud affects every council. What differentiates one council from another is the mechanism in place to prevent, detect and respond to the risk. The effectiveness of the mechanisms will depend on the resources available but more importantly on the culture of the

organisation, awareness of employees and preparedness for the types of fraud to which it is most vulnerable.

6. Our 2021/22 Operating Plan provides an overview of the work that the Counter Fraud team will undertake during the coming year. The plan is flexible and subject to change should new significant investigations or risks emerge as the year progresses.

### **Relevance to the Council's Plan**

#### **Good Homes in Well-Connected Neighbourhoods**

7. An effective Counter Fraud function, supported by robust policies and procedures, helps minimise losses due to fraud that might adversely affect the delivery of good homes in well-connected neighbourhoods.

#### **Safe, Healthy and Confident Communities**

8. An effective Counter Fraud function, supported by sound policies and procedures, helps minimise losses due to fraud that might adversely affect the Council achieve its objectives to sustain safe, healthy and confident communities.

#### **An Economy that Works for Everyone**

9. An effective Counter Fraud function will minimise losses due to fraud and help the Council achieve its objectives in building a local economy that works for everyone.

### **Background**

10. The Counter Fraud Strategy is reviewed and presented to the General Purposes Committee annually. The Strategy includes the Council's Counter Fraud, Bribery and Corruption Policy Statement confirming the Leader's and Chief Executive's zero-tolerance stance against fraud, bribery and corruption.
11. No significant changes have been made to the Strategy, other than to cross-reference it to the Sanction and Prosecution Policy approved by the General Purposes Committee in March 2021.
12. The Strategy provides a framework for preventing and tackling bribery and fraudulent and corrupt acts against the Council. The success of the Strategy relies on the Council adopting a 'zero tolerance' culture towards fraud and putting in place arrangements for publicising the Strategy. The next steps will be to obtain formal endorsement of the Counter Fraud, Bribery and Corruption Policy Statement by the Leader and Chief Executive before publicising on the Council's website and other media.

13. Work will continue to prevent and detect fraud in key risk areas, promote fraud awareness amongst employees, partners and contractors, and review this strategy on an annual basis.
14. This work is outlined in the 2021/22 Counter Fraud Operating Plan, which is presented as an appendix to the Strategy. The Operating Plan focuses resources on the Council's exposure to fraud risk
15. The key activities in the Operating Plan are:
  - reactively investigating referrals made to the team
  - supporting the Neighbourhood and Right to Buy teams
  - verifying applications from persons with No Recourse to Public Funds
  - pre and post payment verification for Covid-19 related business grants
  - raising fraud awareness across the Council and externally
  - undertaking a series of proactive projects based on risks identified in our Fraud Risk Register
16. Actions undertaken by the Counter Fraud team to address fraud as identified in the plan will be presented annually to the General Purposes Committee.

### **Main Considerations for the Council**

17. Any large complex organisation needs to have a well-established and effective Counter Fraud function in place to minimise losses due to fraud; the Counter Fraud Strategy and Operating Plan help underpin that function.

### **Safeguarding Implications**

18. Although the Whistleblowing Policy and Procedures referred to in the Counter Fraud Strategy do not specifically deal with child safeguarding or safeguarding of adults with additional needs, the policy references how these concerns may be raised.

### **Public Health Implications**

19. There are no direct Public Health implications arising from this report.

### **Equalities Impact of the Proposal**

20. An Equality Impact Assessment has been completed and is found at **Appendix B**.
21. The Counter Fraud Strategy is intended to support a consistent approach to combatting fraud and, as such, our assessment found that the Strategy

will not have a significant negative impact with regard to protected characteristics. However, persons who are affected by socio-economic deprivation may be more likely to rely on the Council for financial support, or support with their housing needs, and a higher proportion of these persons may be subject to investigation where fraud is suspected. Therefore, we will continue to ensure that the gateways used to apply for Council assistance clearly warn that persons who commit fraud can expect to face sanctions, including criminal prosecution, in accordance with the Council's policies.

### **Environmental and Climate Change Considerations**

22. There are no discernible environmental and climate change considerations arising from the proposals in this report.

### **Risks that may arise if the proposed decision and related work is not taken**

23. If the Counter Fraud Strategy and Operational Plan are not approved there is a risk that the Council may suffer financial and reputational loss from fraudulent activities.

### **Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks**

24. Even if the Counter Fraud Strategy and Operational Plan are approved, a risk of financial and reputational loss from fraudulent activities will still exist. However, the adoption and communication of the Strategy supported by the activities outlined in the Operational Plan will mitigate that risk.

### **Financial Implications**

25. The adoption of this policy will aid in mitigating financial risk to the Council, however there are no specific financial implications related to this report.

### **Legal Implications**

26. There are no direct legal implications arising from this report

### **Workforce Implications**

27. There are no direct workforce implications arising from this report

## **Property Implications**

28. There are no property implications intrinsic to the proposals in this report.

## **Other Implications**

29. N/A

## **Options Considered**

30. In line with CIPFA guidance and general best practice, no other options were considered.

## **Conclusions**

31. The General Purposes Committee is requested to:

- approve the Counter Fraud Strategy and Operating Plan for 2021/22.
- provide feedback on the contents of this report

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Date of report: 21 June 2021

## **Appendices**

Appendix A: Counter Fraud Strategy and Operating Plan 2021/22  
Appendix B: Equality Impact Assessment

## **Background Papers**

None



**COUNTER FRAUD STRATEGY  
AND  
OPERATING PLAN  
2021 - 2022**

## **1 Introduction**

- 1.1 Enfield Council (“the Council”) is responsible for using millions of pounds of public money in delivering services and support to residents in need, as well as managing assets including buildings.
- 1.2 We are committed to ensuring that those funds and assets are used appropriately, and only those that are genuinely entitled to these services receive them.
- 1.3 However, we recognise that all organisations within the public and private sector are at risk of fraud, and in order to fulfil the Council’s corporate strategy, we will maximise the resources available to us by reducing fraud to a minimum.
- 1.4 To help achieve this, the Audit and Risk Management Service (“ARMS”) undertake an annual audit plan reviewing the effectiveness of internal controls in operation.
- 1.5 The Counter Fraud team, part of ARMS, proactively and reactively undertakes investigations into suspected cases of fraud or corruption, and the development and implementation of fraud prevention practices.
- 1.6 This strategy explains in more detail how this is achieved, and the operating plan at the end of this document describes specific projects that will be undertaken during 2021/22.
- 1.7 The guidance laid out applies to all of us: Councillors; employees - whether permanent or temporary; our trading companies and their staff; contractors; partners; consultants; suppliers and service users.
- 1.8 The strategy itself forms part of the governance arrangements of the Council. It outlines the Council’s commitment to a counter fraud culture and is personally endorsed by the Chief Executive and Leader of the Council on the following page.

## COUNTER FRAUD, BRIBERY AND CORRUPTION STATEMENT

Enfield Council is committed to the principles of good governance and recognises the importance of operating in an open and accountable manner, whilst demonstrating high standards of conduct. The Council expects all Councillors, staff, partners and contractors to act honestly, with integrity and to safeguard the public purse.

The Council will not accept any bribery, fraud or corruption. All allegations will be thoroughly investigated and appropriately dealt with.

The Council is committed to ensuring that opportunities for bribery, fraud and corruption are reduced to the lowest possible level by:

- Creating a counter fraud culture;
- Raising awareness of the impact of fraud both on the organisation and the individual;
- Preventing, detecting and deterring fraud;
- Formally investigating fraud;
- Applying sanctions against people who commit fraud;
- Seeking redress for frauds, overpayments and losses.

To achieve this, the Council will:

- Promote a culture of zero tolerance for bribery, fraud and corruption.
- Ensure that all stakeholders, including employees, Councillors, schools, partners, consultants, contractors and suppliers understand that fraud, bribery, or corruption are unacceptable.
- Provide access to rules and procedures that stakeholders will be expected to follow.
- Clarify roles and responsibilities in relation to bribery, fraud and corruption.
- Share information with other authorities to deal with fraud and corruption locally and nationally, working within the law.
- Increase awareness of fraud and corruption through training and communication.
- Enable managers to identify and mitigate fraud risks.
- Encourage and enable stakeholders to raise serious concerns.
- Formally investigate allegations of fraud, bribery, and corruption.
- Proactively seek out and investigate instances of potential fraud.
- Apply appropriate sanctions such as disciplinary action, criminal proceedings and recovery of losses when necessary, working with other organisations to achieve this.
- Publicise successes where deemed to demonstrate an effective counter fraud culture.

Signed.....

Signed.....

**Chief Executive**

**Leader of the Council**

## 2 Fighting Fraud & Corruption Locally 2020

2.1 In March 2020, the third Fighting Fraud and Corruption Locally (FCCL) review, “A Strategy for the 2020s”, was published.

2.2 The FFCL strategy was developed collaboratively by local authorities, the Local Government Association, CIPFA and private sector partners, and is a strategic guide to minimising fraud and corruption in local authorities.

2.3 The FFCL strategy identified five pillars that support effective counter fraud measures in local authorities. These pillars are:

- **Govern**

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

- **Acknowledge**

Acknowledging and understanding fraud risks and committing support and resource to tackling fraud in order to maintain a robust anti-fraud response.

- **Prevent**

Preventing and detecting more fraud by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture.

- **Pursue**

Punishing fraudsters and recovering losses by prioritising the use of civil sanctions, developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive local enforcement response.

- **Protect**

Protecting against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the community. For a local authority, this will also cover protecting public funds, protecting its organisation from fraud and cybercrime and also protecting itself from future frauds.

2.4 The Council has adopted these pillars and principles which are referenced in the 2021/22 Operating Plan (**Appendix 1**).

- 2.5 The FFCL guidance introduced a self-assessment checklist that is completed annually by the Counter Fraud team. The results of the assessment are reported to the General Purposes Committee as part of the annual review of Counter Fraud activities.
- 2.6 The full FFCL 2020 document is available to download [here](#).

### **3 Our Fraud Response Plan**

- 3.1 The Council is committed to the highest possible standards of openness, probity and accountability. Therefore, the Council expects all Councillors, employees, contractors, partners and suppliers to raise any concerns they may have about standards of probity in any aspect of the Council's work.
- 3.2 This Fraud Response Plan on the following pages sets out the responsibilities of stakeholders and provides guidance for the action that should be taken in relation to suspected instances of fraud, theft, bribery or corruption involving the Council's funds and assets or those that the Council administers on behalf of others.

### **4 Defining Fraud**

- 4.1 Fraud can be defined as:

*'any intentional false representation, including failure to declare information or abuse of position, which is carried out to make gain, cause loss or expose another to the risk of loss.'*

Put simply, fraud is the use of deception for personal gain (more often than not financial gain) – *it is a crime*.

- 4.2 The Fraud Act 2006 introduced a general offence of fraud as well as establishing new offences of committing fraud by false representation, by failing to disclose information or by abuse of position.
- 4.3 Theft is the taking without consent, and with the intention of not returning, any property belonging to the Council such as cash, equipment, vehicles and data, including property that has been entrusted to the Council, such as client funds. Theft does not necessarily involve fraud.
- 4.4 Corruption is the *'offering, giving, soliciting or acceptance of any inducement or reward which may influence the action of any person'*.
- 4.5 Such inducements can take many forms – commonly cash but also event tickets, meals, or holidays.

- 4.6 In addition to the above, the Bribery Act 2010 introduced offences punishable by custodial sentence for individuals who either offer or accept a bribe, as well as substantial fines for organisations, including Local Authorities, who fail to prevent bribery.
- 4.7 The Act makes it an offence to offer, promise or give a bribe, as well as requesting, receiving or accepting a bribe; it should be noted that the definition of a bribe is not confined to a sum of money – it can be any item of value.
- 4.8 Therefore, any person representing the Council who is offered a bribe must report this approach without delay, as detailed in the next section.

## 5 What to do when fraud, bribery or corruption is suspected

- 5.1 Anyone who suspects fraud against the Council, or acts of bribery or corruption, must report this to their line manager without delay. Those who feel unable to report to management should contact the Head of Internal Audit and Risk Management, Deputy Head of Internal Audit and Risk Management or the Counter Fraud Manager directly.
- 5.2 The Whistleblowing Policy should be followed by anyone who wishes to raise concerns anonymously. Please refer to the Whistleblowing Policy available [here](#).
- 5.3 Managers who are notified of a suspected fraud or act of bribery or corruption must inform the Head of Internal Audit and Risk Management, Deputy Head of Internal Audit and Risk Management or the Counter Fraud Manager **as soon as practically possible**.
- 5.4 Managers should not undertake any more than discreet preliminary enquiries which should be restricted to the basic facts required to determine whether there are any grounds to the allegation.
- 5.5 The handling of evidence at the early stages of an investigation can be critical to the outcome of the investigation and advice must be sought from the Head of Internal Audit and Risk Management, Deputy Head of Internal Audit and Risk Management or the Counter Fraud Manager to ensure evidence is safeguarded and not compromised. No action should be taken which may alert those suspected of involvement.
- 5.6 In order to comply with legislation that regulates surveillance activity, managers must **not** undertake covert surveillance, including audio and video recordings, of anyone under any circumstances without first seeking advice from the Director of Law and Governance.

- 5.7 We will also be mindful of any guidance produced by the Information Commissioner's Office concerning our responsibilities as an employer to ensure that employees' personal details are respected and properly protected.
- 5.8 If fraud concerns relate to an elected member, the Head of Internal Audit and Risk Management will inform the Council's Monitoring Officer (the Director of Law and Governance).

## **6 Initial action**

- 6.1 All allegations will be logged on our case management system and risk assessed by the Counter Fraud Manager or a representative from the Counter Fraud team.
- 6.2 If it is considered the allegation requires further investigation, a lead Investigating Officer will be appointed. This officer will be suitably trained and experienced in this field.

## **7 Investigation of allegations**

- 7.1 The Counter Fraud team will secure any assets, documents, records and correspondence which may be relevant to the investigation. Physical evidence will be either secured on site or removed and retained for examination. If the Counter Fraud team suspects that computers or storage media may contain information pertinent to the investigation these will be secured for analysis. If the Investigating Officer suspects that Council email accounts may contain information pertinent to the investigation, then access to these will be obtained for analysis, subject to approval by the Counter Fraud Manager.
- 7.2 The Counter Fraud team will conduct a prompt and thorough investigation in accordance with the agreed scope of work and in compliance with relevant statute and guidance.
- 7.3 The investigation will be undertaken with the aim of producing evidence that can be referred to the Police and can also be presented in any internal disciplinary hearing that may be result.
- 7.4 The Investigating Officer will provide the nominated manager with regular updates on the investigation and agree any revisions to the scope of work.
- 7.5 Any decision with regard to applying an appropriate sanction, including criminal prosecution, will be made in accordance with the Council's Sanction and Prosecution Policy, available [here](#).

## **8 Suspension from work**

- 8.1 There may be a need to suspend a member of staff from duty if it is considered the investigation might be impeded by their presence at work. Suspension in these circumstances is not a form of disciplinary action and does not indicate that the Council has pre-judged the case. Its purpose is to remove an individual from their workplace to allow a full and fair investigation to take place unhindered.
- 8.2 Any decision to suspend is taken by the employee's manager as advised by the Head of Internal Audit and Risk Management, Deputy Head of Internal Audit and Risk Management or the Counter Fraud Manager and the relevant HR Business Partner.

## **9 Investigatory interviews**

- 9.1 Fact finding interviews with managers and staff within the service area may be necessary to gain an understanding of internal controls, the service's policies and procedures, clarify any areas of uncertainty and to obtain other relevant information.
- 9.2 All investigations are undertaken with the objective of identifying the appropriate course of sanction to be applied. These can include disciplinary action, recovery of losses and criminal prosecution. The outcome of an investigation may result in a combination of or all sanctions being applied.
- 9.3 The use of this methodology allows, where appropriate, disciplinary action to be taken before the pursuit of a criminal prosecution, as the level of evidence required to secure a prosecution is significantly higher than required for disciplinary action. The Counter Fraud team will liaise closely with the nominated departmental manager and HR in such cases.
- 9.4 A decision to interview the suspect(s) directly will be agreed with service management and, if the case has been referred to the Police, the Counter Fraud team will also seek approval from the Police. The investigating officer will advise if such an interview should be completed under caution. Dependant on the type of interview, it may be recorded.
- 9.5 The suspect has the right to be accompanied during the interview. For interviews that have not been recorded, the interviewees will be given the opportunity to read meeting notes taken during the interview and will be asked to sign a copy of the notes to acknowledge their accuracy. For interviews that are recorded, the interviewee will have opportunity to review a transcript of the interview at a later date.

## **10 Disciplinary procedures**

- 10.1 Based upon the findings of an investigation, the Head of Service with support from Human Resources will decide whether disciplinary action is required in accordance with Council's Employee Code of Conduct.
- 10.2 The outcome may include a range of levels of warning or, where evidence of gross misconduct is found, dismissal of the individual concerned.
- 10.3 The Council's Sanction and Prosecution Policy, which has been endorsed by the Executive Management Team and the General Purposes Committee, states that *"If an employee chooses to resign following commencement of the disciplinary process, every effort will be made to conclude the proceedings during the employee's period of notice, particularly if the matters under consideration would warrant dismissal on the grounds of gross misconduct"*.

## **11 Referring cases to the Police**

- 11.1 Where there are criminal allegations of fraud and / or corruption with reasonable evidence to support the allegations, the case will be referred to the Police.
- 11.2 The decision to refer a matter to the Police will be taken by the Head of Internal Audit and Risk Management, Deputy Head of Internal Audit and Risk Management and the Counter Fraud Manager in consultation with the appropriate Executive Director / Director, Head of Service, the Monitoring Officer and relevant HR Business Partner.
- 11.3 The authority will continue to pursue its own disciplinary process during a Police investigation. However, the Counter Fraud Manager will liaise closely with the Police to avoid jeopardising a criminal investigation.

## **12 Post investigation**

- 12.1 Subject to legal or contractual constraints, and in accordance with the Whistleblowing Policy, individuals who report concerns under the Whistleblowing Policy will receive appropriate information about the outcomes of any investigations wherever possible.
- 12.2 Managers and other staff may be asked to give evidence in any subsequent civil or criminal hearings.

12.3 When fraud or impropriety has been perpetrated by organisations or individuals with whom the Council has a contractual relationship, the Council will take robust action including, where appropriate, the termination of the contract and civil recovery proceedings.

### **13 Recovering the Council's losses**

13.1 The manager responsible for the service in which a loss has occurred as a result of fraud or other misconduct, in consultation with the Head of Internal Audit and Risk Management or Deputy Head of Internal Audit and Risk Management, must ensure that all possible means to recover losses are pursued and that effective co-operation takes place between interested parties. Advice should be sought from Human Resources and Legal Services on how to achieve this.

13.2 When an employee offers to resign before a disciplinary hearing takes place the service manager must consult the Head of Internal Audit and Risk Management, the Deputy Head of Internal Audit and Risk Management or the Counter Fraud Manager together with HR and Legal Services about how to enforce the repayment of losses incurred by the Council. Where civil action is appropriate, all options to recover losses will be considered, including the use of Proceeds of Crime legislation.

13.3 When a case has been referred to the Police and a criminal prosecution takes place, where appropriate and in the absence of civil recovery action by the Council, the investigating police officer will be asked to submit a request that an order for compensation is made by the Court.

13.4 When neither a voluntary agreement nor a compensation order is made the manager will consult the Monitoring Officer about other legal action that can be taken to recover the Council's losses. This may include making application for recovery from an employee's pension fund.

13.5 When there is a possibility that the Council could make a claim under the Fidelity Guarantee Policy, the Insurance Manager will be notified as soon as possible. This will enable the Council to work with insurers to ensure that actions taken do not prejudice the insurer's position.

### **14 Review of internal controls**

14.1 To prevent any recurrence of fraud, the system of internal control will be assessed to identify weaknesses that have allowed the fraud to occur. The investigation report will highlight the system failures and make recommendations for improvements which will be included in an action plan for agreement with the relevant Head of Service.

14.2 The Counter Fraud Manager will liaise with the Internal Audit team to ensure that future audit plans and work programmes reflect identified control weaknesses.

14.3 Elected Members and Directors have a significant role to play in the Council's corporate governance. To facilitate this role, a summary of all fraud cases will be submitted on a regular basis to both the Executive Management Team and the Council's General Purposes Committee.

## **15 Contact details**

15.1 For further advice or to report a fraud, please use the following contacts:

- Call the Counter Fraud team on 020 379 3166 or email [fraud.team@enfield.gov.uk](mailto:fraud.team@enfield.gov.uk).
- Contact Gemma Young, Head of Internal Audit and Risk Management ([gemma.young@enfield.gov.uk](mailto:gemma.young@enfield.gov.uk)).

## **16 Prevention – Roles & Responsibilities**

16.1 The Council recognises that the successful implementation of a counter fraud and corruption culture is dependent on the commitment of Councillors, management, employees, and other stakeholders in the wider community to prevent fraud. Specific responsibilities are detailed below.

## **17 Audit and Risk Management Service**

17.1 The Head of Internal Audit and Risk Management is the Council's lead officer for counter fraud work and will co-ordinate activities in fraud prevention and detection.

17.2 In line with the Internal Audit Charter:

*The purpose of London Borough of Enfield's Internal Audit team is to provide independent, objective assurance and consulting services designed to add value and improve the London Borough of Enfield's operations. The mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. The Internal Audit team helps the London Borough of Enfield accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.*

All of London Borough of Enfield activities (including outsourced activities and shared service arrangements) and legal entities are within the scope of Internal Audit. Internal Audit determines what areas within

its scope should be included within the annual audit plan by adopting an independent risk-based approach. Internal Audit does not necessarily cover all potential scope areas every year.

The audit programme includes obtaining an understanding of the processes and systems under audit, evaluating their adequacy, and testing the operating effectiveness of key controls. Internal Audit can also, where appropriate, undertake special investigations and consulting engagements at the request of the General Purposes Committee, senior management and regulators.

Notwithstanding Internal Audit's responsibilities to be alert to indications of the existence of fraud and weaknesses in internal control which would permit fraud to occur, the Internal Audit activity will not undertake specific fraud-related work. Fraud-related work is carried out by the London Borough of Enfield Counter Fraud Team.

### **17.3 The Counter Fraud team will:**

- Conduct investigations that are independent, timely, and thorough.
- Where the investigation relates to employee conduct, Human Resources ("HR") will be advised of any potential misconduct issues. The Counter Fraud Team will work closely with HR and, where appropriate, Legal Services when disciplinary action is taken, including recommending sanctions appropriate to the case;
- Contribute to deterring fraud by collaborating with other local authorities, National Fraud Initiative, Police and professional bodies to ensure the Council's arrangements are in line with current best practice and observe the requirements of data protection legislation with regard to the sharing of personal information.
- Be the Council's key contact for the Cabinet Office's National Fraud Initiative and other data matching exercises, working closely with relevant managers to ensure data subjects are notified that their data will be shared for these exercises;
- Work with managers, other organisations and partners to share information and encourage participation in local and regional data matching, data mining and other counter fraud exercises, within the requirements of legislation and the Information Commissioner;
- Provide fraud awareness training across the Council. This will include expected ethical behaviour and promotion of the Whistleblowing and Anti Money Laundering policies;
- Develop fraud risk registers to assist the Council in identifying fraud risks and reviewing controls to mitigate risks;
- Develop and implement a programme of proactive fraud detection work;

- Demonstrate the Council's no tolerance of fraud culture by publicising details of counter fraud activity and of proven fraud cases. The Counter Fraud team will also liaise with the Communications Team to ensure proven fraud cases are publicised promptly and in accordance with the Council's policy;
- Communicate notifications of regional or national frauds, scams or alerts to staff and managers.

## **18 Members**

### 18.1 Members will:

- Sign to confirm that they have been received and understood the Code of Conduct for Members when they take office;
- Discharge their duties by complying with the Code of Conduct for Members and the Constitution;
- Declare personal interests which could enable them to gain from, or be perceived as potential conflicts with, the Council's business;
- Provide a key link to the residents of the borough and have a wider role in promoting the Council's ethics and values within the community;
- Raise any fraud concerns with the Head of Internal Audit and Risk Management Services or the Monitoring Officer.

If complaints are received in relation to the conduct of Members, these will be considered by the Council's Monitoring Officer.

## **19 General Purposes Committee**

19.1 The General Purposes Committee's Terms of Reference outline the responsibility of its members to 'monitor Council policies in respect of fraud'.

The General Purposes Committee will:

- Monitor and, where necessary, challenge the Council's risk management processes, including the management of identified fraud risks;
- Receive regular updates from the Head of Internal Audit and Risk Management in relation to fraud cases investigated and the action taken;
- Challenge management where significant fraud risks are identified in internal audit reports.

## **20 Chief Executive and Executive Management Team**

20.1 The Chief Executive is responsible for leading and promoting the Council's ethical agenda. To demonstrate their support of the Council's zero tolerance to fraud, the Chief Executive and the Leader of the Council will sign the Counter Fraud, Bribery and Corruption Statement that forms part of this strategy.

20.2 Executive Directors, Directors, and Heads of Service must maintain adequate systems of internal control within their respective departments. Executive Directors have a responsibility to:

- Support the promotion and implementation of this Strategy and linked policies, including the Whistleblowing Policy and Anti Money Laundering Policy;
- Ensure that staff and other workers, including agency staff and contractors with a financial responsibility, are made aware of the standards expected of them, as set out in Financial Regulations and the Council's counter fraud policies and procedures;
- Notify the Head of Internal Audit and Risk Management, Deputy Head of Internal Audit and Risk Management or the Counter Fraud Manager immediately of any matter relating to loss or irregularities, including those affecting cash, stores or other property of the Council or its clients for whom the Council has accepted financial responsibility;
- Encourage employees to raise any concerns they may have about bribery, fraud or corruption, in line with the Counter Fraud Policy and Whistleblowing Policy;
- Confirm that sufficient actions have been taken to reduce fraud as part of the Council's Annual Governance Statement.

## **21 Section 151 Officer**

21.1 The Executive Director of Resources is the Council's appointed Section 151 Officer, responsible for the proper administration of the Council's financial affairs. The Section 151 Officer will:

- Authorise Internal Audit to examine financial and non-financial records and to inspect the Council's stores, assets and cash balances and those of its partner organisations;
- Require employees to provide the internal auditor with information or explanations that they may need to effectively perform their duties.

## **22 Monitoring Officer**

22.1 The Director of Law and Governance is the Council's Monitoring Officer, entrusted with ensuring that all decisions that the Council makes are within the law. The Monitoring Officer will promote and maintain high standards of conduct amongst Members, through supporting them to follow the Code of Conduct for Members and the Council's other rules and procedures.

## **23 Employees**

23.1 Employees will:

- Operate within the systems of internal control established by management;
- Comply with the Employee Code of Conduct and the Council's Constitution (including Financial Regulations and Contract Procedure Rules), as well as any other policies and procedures that relate to their role and responsibilities, e.g. declarations of interests, gifts and hospitality;
- Raise any concerns including suspicions of money laundering in accordance with the Whistleblowing Policy or the Anti-Money Laundering Policy and Guidance;
- Be aware that any theft, fraud or corruption against the Council will be considered gross misconduct under the disciplinary process.
- Complete annual Conflict of Interests and Secondary Employment and Business Interests declarations.

## **24 Money Laundering Reporting Officer**

24.1 The Head of Internal Audit and Risk Management is the Council's nominated Money Laundering Reporting Officer (MLRO), who will:

- Review all reported money laundering allegations and decide whether the transaction / circumstances are suspicious enough to warrant a report to the National Crime Agency;
- Review the Anti Money Laundering Policy and communicate this policy to relevant staff;
- Raise awareness of reporting responsibilities among staff whose work is most likely to come across instances of money laundering.

## **25 Human Resources (HR)**

25.1 HR maintains and promotes the Employee Code of Conduct and related policies and procedures. HR will:

- Ensure effective 'gateway' controls are in place for the recruitment of new employees, including pre-employment checks and relevant Disclosure and Barring Service (DBS) checks.
- Inform the Head of Internal Audit and Risk Management of all disciplinary issues relating to financial matters.
- Work with the Audit and Risk Management Service to promote employees' compliance with controls and ensure the effectiveness of disciplinary action.
- Co-ordinate the annual exercise for all staff to complete a Conflict of Interests and a Secondary Employment and Business Interests declaration.

## **26 Legal Services**

### 26.1 Legal Services will:

- Provide advice and support during fraud investigations and any subsequent civil action taken to recover losses;
- Maintain a register of detailing authorisations granted under the Regulation of Investigatory Powers Act 2000 (RIPA), through the Director of Law and Governance, where surveillance of persons for counter fraud purposes is intended.

## **27 Working with Others**

27.1 The Council will work with other local authorities and agencies for the purpose of preventing and detecting fraud. These include national, regional and local networks of investigators such as internal auditors, Trading Standards Officers, DWP's Single Fraud Investigation Service for housing benefits investigations, etc. The Council works with colleagues in other organisations to share intelligence and best practice to combat fraud.

27.2 The Council is a member of the National Anti-Fraud Network (NAFN). NAFN provides access to information relating to fraud within the public sector to assist in the more effective investigation of fraud and provides a gateway for us to conduct credit searches and bank account checks. The Council has also joined CIFAS (Credit Industry Fraud Avoidance Scheme), which will allow us to cross-check our data against their national records of fraudulent financial conduct.

## **28 Corporate Framework and Culture**

28.1 The Council has a range of interrelated policies and procedures that form the corporate framework to combat fraudulent activity. These have been formulated in line with appropriate legislative requirements (including the Fraud Act 2006) and professional best practice, and include:

- Code of Conduct for Members
- Code of Conduct for Employees
- The Constitution including Financial Regulations and Contract Procedure Rules
- Accounting procedures and records
- Procedure notes for internal control within specific service areas
- Recruitment and selection procedures
- Disciplinary Procedure
- Counter Fraud Strategy
- Sanction and Prosecution Policy
- Whistleblowing Policy
- Anti-Money Laundering Policy and Guidance
- The Regulation of Investigatory Powers Act 2000 (RIPA) Procedure
- ICT Security Policy and associated guidance

28.2 The Council believes that a culture of honesty and openness is a key element in preventing and tackling fraud. Codes of conduct for members and employees are based on general principles which reflect the 7 Principles of Public Life commonly referred to as the “Nolan Principles”. These principles are:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership

Further information regarding the 7 Principles of Public Life can be found [here](#).

## **29 Raising Fraud Awareness**

29.1 The Council recognises that the success and credibility of its counter fraud strategy will significantly depend on how effectively it is communicated throughout the organisation and beyond. Every opportunity will be taken to bring it to the attention of employees, Members and other stakeholders, and the strategy will be published on the Council’s website and intranet pages.

29.2 The Council's Audit and Risk Management Service undertakes a range of fraud awareness initiatives through a combination of face to face sessions, publications about general and specific fraud issues and online fraud awareness training.

29.3 The Council encourages induction and on-going training, particularly for employees involved in internal control systems, to ensure that their responsibilities and duties in this respect are highlighted and reinforced. Training makes it clear that there may a possibility of disciplinary action taken against employees who ignore such guidance.

### **30 Counter Fraud Operating Plan 2021/2022**

30.1 The Counter Fraud Team's proposed operating plan for 2021/22 is presented as Appendix 1. The plan is flexible and subject to change should new significant investigations or risks emerge as the year progresses. Our progress against this plan will be detailed in our 2021/22 Annual Report to the General Purposes Committee.

## Counter Fraud Operating Plan 2021 / 22

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
<b>GOVERN</b>  Executive support ensures Fraud, bribery and corruption measures are embedded within the organisation	Counter Fraud Culture - understanding and support from governing officers	Present Counter Fraud Strategy 2021-22 to EMT and GPC	x			
		Report to Assurance Board, EMT and GPC on performance, including Whistleblowing and introduction of Insurance and Blue Badge stats.	x	x	x	x
		Annual review and approval of policies by EMT and GPC: <ul style="list-style-type: none"> <li>Whistleblowing</li> <li>AML</li> <li>Sanction &amp; Prosecution Policy</li> </ul>				x x x

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
<b>ACKNOWLEDGE</b> <ul style="list-style-type: none"> <li>• Fraud risks are acknowledged and understood</li> <li>• Key fraud areas and vulnerabilities are risk assessed</li> <li>• Appropriate resources are agreed.</li> </ul>	Counter Fraud Strategy	Publicise Counter Fraud Strategy, including the Anti-fraud and Corruption Statement, as signed by Chief Executive and Leader, via external and internal media, including: <ul style="list-style-type: none"> <li>• Intranet</li> <li>• Staff Matters</li> <li>• Yammer</li> </ul>		x		
	Counter Fraud Operating Plan	Review Operating Plan in line with: <ul style="list-style-type: none"> <li>• Counter Fraud Strategy 2021-22</li> <li>• Regular risk assessments</li> <li>• Internal Audit key findings</li> <li>• Team meetings</li> </ul>	x	x	x	x
	Development of fraud risk strategy	Engagement with Risk Management Group regarding creation of fraud risk register.	x	x		
		Create corporate and operational fraud risk registers in collaboration with Service representatives across the Council.				x
		Apply the above fraud risk registers to inform the Counter Fraud and Internal Audit Plans of new and emerging fraud risks and to highlight areas for proactive review.			x	x
	Collaboration with Internal Audit Team and Risk Management Team	Examine Audit Terms of Reference (ToR) and issued audit reports to provide intelligence for possible proactive exercises and new risks.	x	x	x	x

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
		Review risk registers managed by the Risk Management Team to ensure emerging/changing risks are appropriately considered by the Counter Fraud Team. Review overdue audit actions to ascertain whether non implementation has a fraud impact	x	x	x	x
			x	x	x	x
	Improved use of data analytics	Identify a new project (e.g. employee expenses below) on which to apply data analytics and follow this through to completion. Use outcomes to inform additional use of data analytics.	x	x	x	x

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
<b>PREVENT</b> <ul style="list-style-type: none"> <li>Information and Technology is better utilised</li> <li>Fraud controls and processes</li> </ul>	New ways of working	Embedding new ways of working including procedures manual and appropriate training.	x	x		
	Proactive work: <b>External</b>	NFI (review and allocate reports within Counter Fraud Team and Service areas). Report on outcomes to Assurance Board.	x	x	x	x

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
<p>are enhanced to aid prevention</p> <ul style="list-style-type: none"> <li>• A more effective anti-fraud culture is developed</li> </ul>	<b>Internal</b>	CIFAS (arrange access and training for all Counter Fraud Officers and undertake the matching of Adult Social Care data against CIFAS data).	x	x		
		Pre and post payment assurance checks for business grants.	x	x	x	x
		Procurement - Purchase Card transactions (as per audit)		x		
		Employee expenses			x	x
		Disabled Facilities Grants			x	x
		Direct Payments – random sample for verification			x	x
		Care leavers – Housing Benefit issues			x	
		Meridian Water – fraud review			x	

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
	Fraud Awareness	<p>Review of iLearn module to ensure content:</p> <ul style="list-style-type: none"> <li>• is up to date (including contact details)</li> <li>• sufficiently covers the topics of anti-bribery &amp; corruption and money laundering.</li> </ul> <p>Consult with Risk Management on inclusion of fraud risks within training for new starters.</p> <p>Publicise the iLearn module on intranet/ other means to increase uptake by all staff.</p>		X		
		Counter Fraud Team to design and lead LBE International Fraud Awareness Week 2021 (14 <sup>th</sup> to 20 <sup>th</sup> November) activities.		X	X	
	Schools Professional Learning	The provision of a joint audit and fraud training session, with Internal Audit, for maintained schools who have purchased the training package.			X	
	Housing Allocations & Assessments project	<p>Consult with Service to complete the project.</p> <p>Assist Service to embed fraud prevention within processes where required.</p>	X			

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
<b>PURSUE</b> <ul style="list-style-type: none"> <li>• Punish fraudsters</li> <li>• Recover losses</li> <li>• Use civil sanctions</li> <li>• Develop capability and capacity to investigate</li> <li>• Develop collaborative and supportive law enforcement response</li> </ul>	Core business activities	Including: <ul style="list-style-type: none"> <li>• Internal and external referrals</li> <li>• Data Protection Act (DPA) enquiries</li> <li>• Single Fraud Investigation Service (SFIS) referrals</li> <li>• Right to Buy (RTB) cases</li> <li>• No Recourse to Public Funds (NRPF) cases</li> <li>• Financial Investigations (FI)</li> <li>• Corporate cases</li> <li>• Benefit cases</li> </ul> <p>Counter Fraud Team to risk assess all referrals and investigate, where relevant, to a standard for prosecution. Reactive work will take priority over proactive work.</p>	x	x	x	x
	Review of approach to criminal prosecutions	Actively pursue prosecutions and sanctions. Publicise successful cases.		x		
	Training	Training needs of Counter Fraud staff to be reviewed and training to be provided.	x	x	x	x

FFCL PILLAR & KEY CONCEPTS	PROJECT DESCRIPTION	TASKS	Q1	Q2	Q3	Q4
<b>PROTECT</b> <ul style="list-style-type: none"> <li>• Protect against serious organised crime</li> <li>• Protect individuals from becoming victims</li> <li>• Protect against harm fraud can do to community</li> <li>• Protect public funds</li> <li>• Protect against fraud and cyber crime</li> </ul>	Communication	Develop plan for the year, highlighting communications for focus each month.  Utilisation of Yammer.	x	x	x	x
	Collaboration	Develop and improve working relationship with internal services and external organisations, including: <ul style="list-style-type: none"> <li>• Digital Services</li> <li>• The Police (Community Safety)</li> <li>• Waltham Forest and other boroughs</li> <li>• LBFIG</li> <li>• CCAS</li> <li>• CIFAS user group</li> <li>• The Government Counter Fraud Profession</li> </ul>	x	x	x	x

# Enfield Equality Impact Assessment (EqIA)

## Introduction

The purpose of an Equality Impact Assessment (EqIA) is to help Enfield Council make sure it does not discriminate against service users, residents and staff, and that we promote equality where possible. Completing the assessment is a way to make sure everyone involved in a decision or activity thinks carefully about the likely impact of their work and that we take appropriate action in response to this analysis.

The EqIA provides a way to systematically assess and record the likely equality impact of an activity, policy, strategy, budget change or any other decision.

The assessment helps us to focus on the impact on people who share one of the different nine protected characteristics as defined by the Equality Act 2010 as well as on people who are disadvantaged due to socio-economic factors. The assessment involves anticipating the consequences of the activity or decision on different groups of people and making sure that:

- unlawful discrimination is eliminated
- opportunities for advancing equal opportunities are maximised
- opportunities for fostering good relations are maximised.

The EqIA is carried out by completing this form. To complete it you will need to:

- use local or national research which relates to how the activity/ policy/ strategy/ budget change or decision being made may impact on different people in different ways based on their protected characteristic or socio-economic status;
- where possible, analyse any equality data we have on the people in Enfield who will be affected eg equality data on service users and/or equality data on the Enfield population;
- refer to the engagement and/ or consultation you have carried out with stakeholders, including the community and/or voluntary and community sector groups and consider what this engagement showed us about the likely impact of the activity/ policy/ strategy/ budget change or decision on different groups.

The results of the EqIA should be used to inform the proposal/ recommended decision and changes should be made to the proposal/ recommended decision as a result of the assessment where required. Any ongoing/ future mitigating actions required should be set out in the action plan at the end of the assessment.

The completed EqIA should be included as an appendix to relevant EMT/ Delegated Authority/ Cabinet/ Council reports regarding the service activity/ policy/ strategy/ budget change/ decision. Decision-makers should be confident that a robust EqIA has taken place, that any necessary mitigating action has been taken and that there are robust arrangements in place to ensure any necessary ongoing actions are delivered.

## SECTION 1 – Equality Analysis Details

<b>Title of service activity / policy/ strategy/ budget change/ decision that you are assessing</b>	<b>Report to the General Purposes Committee presenting the Counter Fraud Strategy and 2021/22 Operating Plan.</b>
<b>Lead officer(s) name(s) and contact details</b>	<b>Gemma Young Head of Internal Audit and Risk Management Gemma.Young@Enfield.gov.uk</b>
<b>Team/ Department</b>	<b>Audit and Risk Management Service (Chief Executive's)</b>
<b>Executive Director</b>	<b>Ian Davis</b>
<b>Cabinet Member</b>	<b>n/a</b>
<b>Date of EqIA completion</b>	<b>27 May 2021</b>

## SECTION 2 – Summary of Proposal

Please give a brief summary of the proposed service change / policy/ strategy/ budget change/project plan/ key decision

**Please summarise briefly:**

What is the proposed decision or change?

What are the reasons for the decision or change?

What outcomes are you hoping to achieve from this change?

Who will be impacted by the project or change - staff, service users, or the wider community?

We are presenting our Counter Fraud Strategy and 2021/22 Operating Plan to the General Purposes Committee (GPC) on 30 June 2021.

The Strategy provides an overview of the Council's arrangements and responsibilities with regard to counter fraud work. It is reviewed annually by the GPC.

The 2021/22 Operating Plan, which is included as an appendix to the Strategy, sets out in more detail the work that the Counter Fraud Team will undertake throughout the year to counteract existing and emerging fraud threats.

These documents enable the Council to adopt a robust and consistent approach to the prevention and detection of fraud.

Our assessment has identified that persons who are affected by socio-economic deprivation may be more affected by the Strategy as this group is more likely to rely on the Council for financial support, or support with their housing needs, and subsequently a higher proportion of these persons may be subject to investigation where fraud is suspected.

## SECTION 3 – Equality Analysis

This section asks you to consider the potential differential impact of the proposed decision or change on different protected characteristics, and what mitigating actions should be taken to avoid or counteract any negative impact. According to the Equality Act 2010, protected characteristics are aspects of a person's identity that make them who they are. The law defines 9 protected characteristics:

1. Age
2. Disability
3. Gender reassignment.
4. Marriage and civil partnership.
5. Pregnancy and maternity.
6. Race
7. Religion or belief.
8. Sex
9. Sexual orientation.

At Enfield Council, we also consider socio-economic status as an additional characteristic.

“Differential impact” means that people of a particular protected characteristic (eg people of a particular age, people with a disability, people of a particular gender, or people from a particular race and religion) will be significantly more affected by the change than other groups. Please consider both potential positive and negative impacts, and, where possible, provide evidence to explain why this group might be particularly affected. If there is no differential impact for that group, briefly explain why this is not applicable.

Please consider how the proposed change will affect staff, service users or members of the wider community who share one of the following protected characteristics.

<b>Age</b>
This can refer to people of a specific age e.g. 18-year olds, or age range e.g. 0-18 year olds.
Will the proposed change to service/policy/budget have a <b>differential impact [positive or negative]</b> on people of a specific age or age group (e.g. older or younger people)?
Please provide evidence to explain why this group may be particularly affected.
The strategy will not have a differential impact on people of a specific age or age group.
<b>Mitigating actions to be taken</b>
N/A

<b>Disability</b>
A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on the person's ability to carry out normal day-day activities.
This could include: Physical impairment, hearing impairment, visual impairment, learning difficulties, long-standing illness or health condition, mental illness, substance abuse or other impairments.
Will the proposed change to service/policy/budget have a <b>differential impact [positive or negative]</b> on people with disabilities?
Please provide evidence to explain why this group may be particularly affected.
The strategy will not have a differential impact on people of a specific age or age group.
<b>Mitigating actions to be taken</b>
N/A

<p><b>Gender Reassignment</b></p> <p>This refers to people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.</p>
<p>Will this change to service/policy/budget have a <b>differential impact [positive or negative]</b> on transgender people?</p> <p>Please provide evidence to explain why this group may be particularly affected.</p>
<p>The strategy will not have a differential impact on transgender people</p>
<p><b>Mitigating actions to be taken</b></p>
<p>N/A</p>

<p><b>Marriage and Civil Partnership</b></p> <p>Marriage and civil partnerships are different ways of legally recognising relationships. The formation of a civil partnership must remain secular, whereas a marriage can be conducted through either religious or civil ceremonies. In the U.K both marriages and civil partnerships can be same sex or mixed sex. Civil partners must be treated the same as married couples on a wide range of legal matters.</p>
<p>Will this change to service/policy/budget have a <b>differential impact [positive or negative]</b> on people in a marriage or civil partnership?</p> <p>Please provide evidence to explain why this group may be particularly affected</p>
<p>The strategy will not have a differential impact on people in a marriage or civil partnership</p>
<p><b>Mitigating actions to be taken</b></p>
<p>N/A</p>

<p><b>Pregnancy and maternity</b></p> <p>Pregnancy refers to the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth, and this includes treating a woman unfavourably because she is breastfeeding.</p>
<p>Will this change to service/policy/budget have a <b>differential impact [positive or negative]</b> on pregnancy and maternity?</p> <p>Please provide evidence to explain why this group may be particularly affected</p>
<p>The strategy will not have a differential impact on pregnancy and maternity.</p>
<p><b>Mitigating actions to be taken</b></p>
<p>N/A</p>

<p><b>Race</b></p> <p>This refers to a group of people defined by their race, colour, and nationality (including citizenship), ethnic or national origins.</p>
<p>Will this change to service/policy/budget have a <b>differential impact [positive or negative]</b> on people of a certain race?</p> <p>Please provide evidence to explain why this group may be particularly affected</p>
<p>The strategy will not have a differential impact on people of a certain race</p>
<p><b>Mitigating actions to be taken</b></p>
<p>N/A</p>

**Religion and belief**

Religion refers to a person's faith (e.g. Buddhism, Islam, Christianity, Judaism, Sikhism, Hinduism). Belief includes religious and philosophical beliefs including lack of belief (e.g. Atheism). Generally, a belief should affect your life choices or the way you live.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who follow a religion or belief, including lack of belief?

Please provide evidence to explain why this group may be particularly affected.

The strategy will not have a differential impact on people who follow a religion or belief, including lack of belief

**Mitigating actions to be taken**

N/A

**Sex**

Sex refers to whether you are a man or woman.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on men or women?

Please provide evidence to explain why this group may be particularly affected.

The strategy will not have a differential impact on men or women

**Mitigating actions to be taken**

N/A

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<b>Sexual Orientation</b>
This refers to whether a person is sexually attracted to people of the same sex or a different sex to themselves. Please consider the impact on people who identify as heterosexual, bisexual, gay, lesbian, non-binary or asexual.
Will this change to service/policy/budget have a <b>differential impact [positive or negative]</b> on people with a particular sexual orientation?
Please provide evidence to explain why this group may be particularly affected.
The strategy will not have a differential impact on people with a particular sexual orientation
<b>Mitigating actions to be taken</b>
N/A

<b>Socio-economic deprivation</b>
This refers to people who are disadvantaged due to socio-economic factors e.g. unemployment, low income, low academic qualifications or living in a deprived area, social housing or unstable housing.
Will this change to service/policy/budget have a <b>differential impact [positive or negative]</b> on people who are socio-economically disadvantaged?
Please provide evidence to explain why this group may be particularly affected.
Persons who are affected by socio-economic deprivation may be more likely to rely on the Council for financial support, or support with their housing needs, and a higher proportion of these persons may be subject to investigation where fraud is suspected.
<b>Mitigating actions to be taken.</b>

Ensure that gateways to apply for assistance are updated to include clear warnings that persons found to have committed fraud will be subject to sanctions in accordance with the Council's Sanction and Prosecution Policy.

## SECTION 4 – Monitoring and Review

How do you intend to monitor and review the effects of this proposal?

Who will be responsible for assessing the effects of this proposal?

We will also ensure that the gateways for Council assistance clearly warn that persons who commit fraud can expect to face sanctions, including criminal prosecution.

Identified Issue	Action Required	Lead officer	Timescale/By When	Costs	Review Date/Comments
Gateway warnings	To ensure all gateways to Council assistance contain appropriate warnings re fraudulent actions and links to the Sanction and Prosecution Policy.	Counter Fraud Manager	31 December 2021	Nil	

**SECTION 5 – Action Plan for Mitigating Actions.**