

The background of the slide features a large, light blue watermark of the University of Alberta crest. The crest is a shield divided into four quadrants. The top-left quadrant shows a building, the top-right shows a stag's head with antlers, the bottom-left shows a three-masted sailing ship on waves, and the bottom-right shows an eagle with wings spread. Above the shield is a crown with four floral motifs. Below the shield is a banner with the motto 'ANNE FOR A'.

Agenda Item 8

Corporate Fraud Update

Falkirk Council

Title: Corporate Fraud Update

Meeting: Audit Committee

Date: 17 April 2023

Submitted By: Internal Audit, Risk, and Corporate Fraud Manager

1. Purpose of Report

- 1.1 A report was submitted to the November 2022 meeting of this Committee. That report provided an update on progress with Corporate Fraud, as well as an update on corporate fraud / whistleblowing related reporting as requested at the April 2021 Audit Committee. Elected Members considered fraud related performance and a summary of work undertaken within the Corporate Fraud Team; and agreed the introduction of the recommended Corporate Fraud Team Performance Indicators for 2022/23.
- 1.2 This report provides an update on the areas mentioned above and includes an updated Corporate Fraud Action Plan for 2022/23. The Council Plan for 2022-27 highlights financial sustainability as an enabler to ensuring delivery of the Council's priorities. A robust approach to fraud supports this enabler. The Council Plan also sets out the Council's values of Responsive, Innovative, Trusted, and Ambitious (RITA). A zero tolerance approach to fraud within the Council, with a clear framework for reporting and improving fraud related processes, supports these values.

2. Recommendation

2.1 The Audit Committee is invited to:

- (1) **note progress with updating the Code of Conduct for Members and Officers and the Gifts and Hospitality Register;**
- (2) **consider fraud related performance including performance indicators for 2022/23, as well as the summary of work undertaken within the Corporate Fraud Team for 2022/23; and**
- (3) **note progress with the Corporate Fraud Action Plan 2022/23.**

3. Climate Change Implications

- 3.1 The recommended decision does not give rise to any material implications for the Council's climate change targets and obligations.

4. Background

- 4.1 Members should be aware of the recommendations made in the Annual Audit Report 2019/20 by our External Auditors to report fraud matters to this Committee.
- 4.2 Senior Council officers had already conducted an exercise on how fraud investigations are carried out within the Council in 2019/20. It was agreed that this would serve as a platform for further work, which would seek to identify and capture best practice.

5. Considerations

Fraud Documents

- 5.1 It was agreed at the April 2021 meeting of the Audit Committee that there would be a review and renewal of a range of documents that provide the framework for fraud related issues. The report submitted to the November 2022 meeting of this Committee provided an update on those documents that had been reviewed and updated. This included the:
- Whistleblowing Policy;
 - Anti-Fraud and Corruption Strategy;
 - Financial Regulations; and
 - Contract Standing Orders.
- 5.2 The table below sets out the current position on those documents which are outstanding:

Document	Authorising Entity	Comment
Code of Conduct for Members and Officers	Corporate Partnership Forum, then Executive	<p>A review will update the Code to refocus on requirements for Officers.</p> <p>Currently being reviewed and will be routed via a future Corporate Partnership Forum prior to approval at Executive.</p>
Gifts and Hospitality Register	Corporate Partnership Forum, then Executive	<p>A review will update the Register of Interests and Gifts to refocus on requirements for Officers.</p> <p>Currently being reviewed and will be routed via a future Corporate Partnership Forum prior to approval at Executive.</p>

Significant work has been undertaken in drafting a refreshed Code although this has taken longer than anticipated. It is expected that this work, which will incorporate the approach to Gifts and Hospitality, will be complete before the summer recess.

Reporting to Members

5.3 Having regard to Best Practice gained from other Councils, it was agreed with Members that a reporting framework would be constructed (recognising the inherent sensitivities and confidentiality involved with reporting fraud investigations), on the following basis:

- The need for the Audit Committee to have reassurance that appropriate procedures are in place which properly balance the protection of public monies; rights of employees; and protection of whistleblowers;
- Flowing from the above, and also recognising the Appeals Committee dimension, Members do not need to know the specifics and individuals involved in a particular fraud investigation;
- Twice yearly general reports on Fraud status will be provided to Audit Committee, with a greater frequency should circumstances dictate; and
- Where particularly sensitive Fraud cases arise, and / or information on the case becomes public, Group Leaders will be briefed as well as the Audit Committee Chair.

5.4 This year's activity to date at 31 March is set out at Appendix 1.

Performance Indicators

5.5 At the March 2022 Audit Committee Members discussed and agreed that the Corporate Fraud performance indicators should be a mix of reactive investigation type targets, as well as a fraud prevention element. Members agreed that the following performance indicators would commence from April 2022 (and will be reported annually thereafter):

- 100% of referrals assessed within five working days of receipt;
- Issue 85% of draft reports within 3 weeks of completion of fieldwork; and
- 3 fraud prevention events delivered per quarter (including toolbox talks, induction sessions, other fraud related events, etc).

5.6 The 2022/23 performance indicators (at 31 March) are as follows:

Key Performance Indicator	2022/23 Performance to date
1. 100% of referrals assessed within five working days of receipt.	100%
2. Issue 85% of draft reports within 3 weeks of completion of fieldwork.	100%
3. 3 fraud prevention events delivered per quarter.	Yes: <ul style="list-style-type: none">• 3 events in Quarter 1;• 3 events in Quarter 2;• 4 events in Quarter 3; and• 4 events in Quarter 4

- 5.7 For 2022/23 to date actual performance met or exceeded target for all three indicators.

Corporate Fraud Action Plan 2022/23

- 5.8 Elected Members agreed the introduction of an annual Corporate Fraud Action Plan at the November 2022 meeting. Members asked for the Action Plan to have a 'Red Amber Green' status along with implementation dates to be assigned to the actions. These improvements and progress with the Corporate Fraud Action Plan can be seen at Appendix 2.
- 5.9 Progress will continue to be reported to Audit Committee twice yearly as part of the general reports on Fraud status.

6. Consultation

Not relevant.

7. Implications

Financial

- 7.1 Fraud can result in significant financial loss for any organisation. Appropriate financial controls need to be in place to prevent / restrict fraud.

Resources

- 7.2 Resources were directed by both the Council and the external auditors to investigate the fraud allegations.

Legal

- 7.3 No comment.

Risk

- 7.4 Fraud is recognised as a risk and internal controls are designed to prevent / restrict fraud and these are reviewed by both Internal and External Audit. Failure to adequately address the risk of fraud could result in serious financial and reputational loss for the Council.

Equalities

- 7.5 Not relevant.

Sustainability / Environmental Impact

- 7.6 Not relevant.

8. Conclusions

- 8.1 This update report provides Audit Committee with comfort that this important, often sensitive, and complex work function is being progressed in a measured and coherent manner. A further update will be provided to a future meeting of Audit Committee.

Internal Audit, Risk, and Corporate Fraud Manager

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Date: 05 April 2023

APPENDICES

- **Appendix 1:** Corporate Fraud Performance 2022/23
- **Appendix 2:** Corporate Fraud Action Plan 2022/23

List of Background Papers:

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act 1973:

- None.

CORPORATE FRAUD TEAM PERFORMANCE TO DATE

1 April 2022 to 31 March 2023

1. Background

- 1.1 The corporate counter fraud resource is provided primarily by the Corporate Fraud Team (CFT) and the Internal Audit, Risk, and Corporate Fraud Manager. The principal purposes are to:
- promote a counter-fraud culture;
 - develop, maintain, and report on the Council's counter-fraud strategy;
 - investigate and report on allegations of fraud or other irregularity; and
 - co-ordinate and report on the Council's National Fraud Initiative activity.
- 1.2 This Appendix highlights the performance and activities of CFT during the financial year 2022/23 (providing earlier years' performance details held to give context where relevant).
- 1.3 The work of CFT is carried out in accordance with Falkirk Council's revised Anti-Fraud and Corruption Policy, revised Whistleblowing Policy, and the revised Procedure for the Investigation of Corporate Fraud Referrals. In addition:
- Falkirk Council has a duty to protect public funds under Section 95 of the Local Government (Scotland) Act 1973;
 - Chief Officers of Falkirk Council are responsible for identifying and managing the risk of fraud and corruption as per s20.2 of Falkirk Council's Financial Regulations;
 - Falkirk Council's revised Financial Regulations s20.6 also states: Falkirk Council has an approved Anti-Fraud and Corruption Strategy and has a zero tolerance approach to all forms of fraud, theft, and corruption. The Corporate Fraud Team operates a whistleblowing hotline. Officers must promptly notify the Chief Finance Officer and the Internal Audit, Risk, and Corporate Fraud Manager of all possible or actual financial irregularities; and
 - Falkirk Council's Financial Regulations s20.7 state: The Chief Finance Officer, the Internal Audit, Risk, and Corporate Fraud Manager, and the relevant Chief Officers will form an opinion on the process to be followed on notification of an irregularity. This decision will be made with regard to the Council's Anti-Fraud and Corruption Strategy and guidance on Financial Irregularities.

2. Fraud Prevention and Working in Partnership

- 2.1 CFT are committed to the prevention, as well as detection, of fraud, theft, and wrongdoing against Falkirk Council. Pre pandemic CFT provided ongoing fraud prevention advice to services through 'toolbox talks' presented by the Corporate Fraud Investigator. It was not possible to continue with the face to face 'Toolbox Talks' during the pandemic.

- 2.2 Most staff are now hybrid working which means they spend part of the time 'working from home' and part of the time back in the office. CFT are currently exploring how to deliver these valuable sessions. The Internal Audit, Risk, and Corporate Fraud Manager has discussed the re-introduction of toolbox talks and the Corporate Fraud Team have started to approach Heads of Services to agree sessions.
- 2.3 The Corporate Fraud Investigator gave virtual presentations on Microsoft Teams as part of the HR Induction sessions, which were attended by 31 new members of staff on 1 June 2022; 30 on 22 August 2022; 36 on 10 October 2022; and 35 on 5 December 2022 totalling 132 members of staff. This compares with 223 members of staff who attended virtual quarterly HR sessions between April 2021 and February 2022. CFT have recently agreed with CMT a new approach for their input to Induction sessions. A standalone session will be introduced for new staff in April 2023.
- 2.4 CFT have facilitated a working partnership with Police Scotland's Safer Communities Team and Falkirk Council colleagues to present an 'Investment Fraud' presentation to pre-retirement staff. The first of these sessions was to be presented virtually via Teams at the pre-retirement session in March 2022, but due to lack of interest did not take place. Another session did take place on 24 June 2022.
- 2.5 CFT members attend quarterly virtual Scottish Local Authority Investigation Group (SLAIG) meetings, as well as supporting collaboration with other Local Authorities to share best practice and raise awareness of current threats.

3. National Fraud Initiative

- 3.1 The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise led by Audit Scotland and overseen by the Cabinet Office for the UK. It uses electronic information and techniques to compare and match data held about individuals by public bodies, including Falkirk Council, to identify the potential existence of fraud or error for further investigation and follow-up action.
- 3.2 CFT are responsible for looking at the 'Single Persons Discount' matches, which involves CFT comparing NFI matches against the Council's Council Tax system to identify potential false claims and investigating those cases where is dubiety.
- 3.3 Falkirk Council had 2,420 matches for 2020/21. To date 277 referrals have been cleared with no error found, 34 cases are under investigation within Corporate Fraud Team, and 25 cases have identified errors resulting in adjustments totalling £14.8k of overpaid Council Tax discount.
- 3.4 Falkirk Council recently received the new release of matches for 2023/24 (new matches are issued every two years). Currently there are 4,475 'Single Persons Discount' matches to be potentially investigated.

4. Corporate Fraud Investigation Team

- 4.1 Details of referrals from 1 April 2022 to 31 March 2023 are detailed overleaf:

Subject of Allegation and Referral	Source	Number of Referrals	Action Taken
Referrals relating to those in receipt of Council Tax Single Person Discount (not received as part of the NFI SPD matches)	Online Fraud Referral / Anonymous Letters	5 new and 3 carried forward from 2021/22.	Of the 5 new cases: 4 cases investigated and now closed; and 1 case is ongoing. 3 cases which were carried forward have now been finalised and closed.
Whistleblowing Investigations	Whistleblowing Hotline (via calls, letters, emails)	18 new and 6 carried forward from 2021/22.	Of the 18 new cases: 12 cases investigated and now closed; 3 cases were initially investigated and subsequently referred to another service; and 3 cases are ongoing. 5 cases which were carried forward have now been finalised and closed, leaving 1 case ongoing.

4.2 As mentioned earlier at paragraph 1.3 the work of CFT is carried out in accordance with Falkirk Council's revised Anti-Fraud and Corruption Policy, revised Whistleblowing Policy, and the revised Procedure for the Investigation of Corporate Fraud Referrals. As part of these revisions the Corporate Fraud Team's investigation report template now includes a 'Management Action Plan' format to allow the Internal Audit, Risk, and Corporate Fraud Manager to monitor progress with recommendations made.

4.3 14 recommendations were made from the introduction of the first Management Action Plan in August 2021 until the end of March 2022, of which:

- 12 are implemented; and
- 2 are outstanding.

4.4 19 recommendations were made and accepted in investigation reports in 2022/23, of which:

- 15 are implemented; and
- 3 have not yet reached their agreed implementation date; and
- 1 is outstanding.

The Internal Audit, Risk, and Corporate Fraud Manager is committed to working with Services to ensure recommendations made in the course of investigation reports are implemented.

4.5 CFT work in partnership with several internal and external agencies. The team regularly receive information requests from Police Scotland to provide up to date data and assist in the prevention and detection of crime. Requests are also received from the Council's Homeless Department in relation to the housing of applicants, and from

Housing and Revenues staff with Housing Benefit and Single Person Discount enquiries, as well as queries relating to the allocation of Council properties.

4.6 On request from the Refugee Resettlement Team, and following the events in the Ukraine, the Corporate Fraud Team have been checking the details provided by those that have made an application to rehome refugees. The checks undertaken ensure that the household composition and address given on the applications match with our Council Tax records, with any discrepancies found flagged back to the Refugee Resettlement Team.

4.7 Information requests received from 1 April to 31 March 2023 are:

Source of Information Request	Number of Requests
Requests from Police Scotland	350
Falkirk Council Homeless / Revenues / Housing Departments / Refugee Resettlement Team	416

5. Energy Bills Support Scheme (EBSS) Alternative Fund and Alternative Fuel Payment Scheme Alternative Fund.

5.1 EBSS Alternative Fund and Alternative Fuel Payment Scheme is aimed at providing support to households not eligible for the automatic Energy Bills Support Scheme GB (£400 payment paid by energy suppliers). The GB scheme was delivered through domestic electricity suppliers in six instalments from October 2022 to March 2023.

5.3 There are a number of households, however, who pay for their electricity in a different way, such as through a commercial intermediary, and so will not receive support through EBSS GB. The EBSS Alternative Funding scheme was set up to provide the payment to these households.

5.4 The EBSS Alternative Fund is a one-off £400 non-repayable discount to eligible households who have not received the main EBSS payment automatically to help with their energy bills between 1 October 2022 and 31 March 2023, but are still facing increased energy costs. Individuals need to apply for the EBSS Alternative Funding via a Gov.UK portal. Local Authorities are responsible for distributing support payments to eligible applicants.

5.5 The Alternative Fuel Payment Scheme is a one off £200 non-repayable discount to households who use alternative fuels such as heating oil, liquefied petroleum gas (LPG), coal or biomass, helping off-grid households to meet their energy costs. Individuals need to apply for the EBSS Alternative Fuel Payment via a Gov.UK portal. Local Authorities are responsible for distributing support payments to eligible applicants.

5.7 The EBSS Alternative Funding and Alternative Fuel Payment process fraud risks faced are:

- First party application fraud (i.e. the risk that an applicant may misrepresent their circumstances to qualify for the relevant funding); and
- Third party impersonation fraud (i.e. the risk that a third party may impersonate a person to extract funding from the Council). In line with government guidance, Local Authorities may be held financially liable for overpayments associated with

fraud and error if appropriate fraud controls are found not to be in place. Local Authorities are expected to seek recovery of overpayments.

5.8 CFT are currently working closely with Revenues, Social Care Team, and Supported Accommodation Team who are responsible for processing applications. CFT are conducting relevant counter-fraud checks on claims submitted. These checks protect the financial interests of individuals across the Council area, by helping to ensure that genuine fund claims are processed, checked, validated, and paid as quickly as possible; and that fraudulent claims have been prevented and detected as far as reasonably possible.

5.9 EBSS counter-fraud checks completed until 31 March 2023 are:

Type of EBSS Payment	Number Checked
EBSS Alternative Fund Payment of £400	77
EBSS Alternative Fuel Payment of £200	26

CORPORATE FRAUD ACTION PLAN 2022/23

Aim is to plan out the broad programme of work for the year and identify priorities and specific actions:

Key:	Implemented (or of an ongoing nature)	On track	On track, but deadline may be tight	Deadline not met
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Number	What	Description	Action	Current Progress	By Who	When
1.	<u>Fraud Investigations: Management Action Plans</u>	Management Action Plans were recommended as part of a senior manager lessons learned exercise.	Management Action Plans should be embedded into all Corporate Fraud reports.	Corporate Fraud Team recommendations are now added to a Management Action Plan and included within the Final Investigation Report.	Corporate Fraud Team	Ongoing action
2.	<u>Fraud Investigations: Management Action Plans</u>	Recommendations made and held within Management Action Plans should be followed up.	Recommendation tracking is maintained within a spreadsheet. Corporate Fraud Team will periodically examine recommendations for implementation updates. A sample will be chosen for follow up and checked.	Corporate Fraud Team will sample and check that recommendations have been done at least six monthly. Updates will be provided to Audit Committee six monthly.	Corporate Fraud Team or Internal Audit (as relevant)	Ongoing action (reported as part of this update)

Number	What	Description	Action	Current Progress	By Who	When
3.	<u>Fraud Prevention: Training</u>	Explore options for re-establishing Toolbox Talks in line with new hybrid working patterns for staff.	Discuss requirements with members of the Corporate Management Team.	<p>Internal Audit, Risk and Corporate Fraud Manager raised this at CMT meeting on 2 March 2023. Item was well received by Chief Officers and all in attendance were keen for Toolbox Talks to restart on a face to face basis.</p> <p>Chief Executive requested that Senior Managers contact Internal Audit, Risk, and Corporate Fraud Manager with any specific requests.</p> <p>Corporate Fraud Team will programme in face to face toolbox talks in all Services.</p>	Corporate Fraud Team / Internal Audit, Risk, and Corporate Fraud Manager	31 December 2022
4.	<u>Fraud Prevention: Training</u>	Induction Sessions: A PowerPoint presentation has been adopted and was used in the June 2022 session.	Review content delivered to new recruits to ensure appropriate message is relevant.	<p>Content reviewed and deemed suitable for new recruits.</p> <p>Latest Induction session was presented with PowerPoint presentation on 5 December 2022.</p> <p>New mandatory Induction session developed in March 2023.</p>	Corporate Fraud Team / Internal Audit, Risk, and Corporate Fraud Manager	31 October 2022

Number	What	Description	Action	Current Progress	By Who	When
6.	<u>Fraud Prevention: Drop In Sessions</u>	Consider how best to restart 'drop in' sessions at various buildings and depots.	Review if the approach is still viable. Develop a programme of sessions.	<p>Drop-in session was carried out at Abbotsford House on 16 November 2022 and again at the Forum on 11 January 2023.</p> <p>Attended Resolution and Private Sector Team meeting at the Forum on 25 January 2023 and Housing Needs Team meeting at the Forum on 09 February 2023.</p> <p>Presentation was given to 19 staff at Bereavement Services on 9 March 2023.</p>	Corporate Fraud Team	31 December 2022
7.	<u>Fraud Prevention: Branding</u>	Consider how best to re-publicise the Whistleblowing function and Corporate Fraud messages.	<p>Explore the possibility of expanding the use of internal and external social media to publicise the Corporate Fraud messages. Utilising Twitter, Facebook, or Yammer.</p> <p>Review what is on social media at present and liaise with Web Team for ideas.</p>	<p>Internal Audit, Risk and Corporate Fraud Manager held an initial meeting with the Business Development Manager and the Communications Officer to explore the options for marketing and branding.</p> <p>Regular two monthly meetings agreed to develop the potential workstream with CFT.</p>	Corporate Fraud Team	<p>31 March 2023</p> <p>New Action Date to progress presentations: 31 May 2023</p>

Number	What	Description	Action	Current Progress	By Who	When
8.	<u>Fraud Prevention: Branding</u>	Review how we use branding and publicity materials considering offices have a clear wall / desk policy.	<p>Consider whether different merchandise would now be appropriate with the change in landscape.</p> <p>With the clear wall and desk policy, potentially a more digital / online presence is the way forward.</p>	<p>14 March 2023: Merchandise items have been identified and discussed with the Printworks Manager.</p> <p>29 March 2023: Options will be explored for re-branding. The Internal Audit, Risk and Corporate Fraud Manager held an initial meeting with the Business Development Manager and the Communications Officer to explore the options for disseminating information.</p> <p>Regular two monthly meetings agreed to develop the potential workstream with CFT / Actions 7 and 11.</p>	Corporate Fraud Team	31 March 2023

Number	What	Description	Action	Current Progress	By Who	When
9.	<u>Fraud Prevention: Payslip message</u>	Message on staff payslips.	Consider what message should be included in the free text narrative box on staff payslips.	<p>Implemented: July 2022 wage slip had Corporate Fraud message included.</p> <p>This message was:</p> <p>CORPORATE FRAUD If you suspect any colleague is involved in fraud or theft of any kind, please report it to the Corporate Fraud Team on 01324 504500 or via corporate.fraud@falkirk.gov.uk. All reports are treated in strictest confidence and you can be anonymous if you wish.</p> <p>Agreed with Payroll, next available date is July 2023 and it has been agreed to include our message in the narrative box on this date.</p>	Corporate Fraud Team	31 March 2023

Number	What	Description	Action	Current Progress	By Who	When
				<p>Corporate Fraud Manager held an initial meeting with the Business Development Manager and the Communications Officer to explore the options for disseminating information.</p> <p>Regular two monthly meetings agreed to develop the potential workstream with CFT.</p>		<p>Date to progress presentations: 31 May 2023</p>
12.	<u>Development: Benchmarking</u>	Complete annual internal self assessment against Scottish Government Counter Fraud Maturity Model.	Undertake initial assessment against Maturity Model and then undertake regular assessments to measure progress.	<p>Initial work undertaken by Corporate Fraud Team Leader.</p> <p>This was reviewed by the Corporate Fraud Manager and found that we have an established process in place.</p>	Corporate Fraud Team Leader	<p>31 October 2022</p> <p>Ongoing</p>

Number	What	Description	Action	Current Progress	By Who	When
13.	<u>Development: Corporate Fraud Team Training</u>	Identify and enrol on relevant training.	Identify relevant training and development, e.g. via professional bodies, webinars, etc.	<p>Procurement training attended, will attend any relevant future courses identified.</p> <p>Attended Companies House Training Course on 25 January 2023.</p> <p>Attended Innovation and Digital Automation presentation on 14 March 2023.</p>	Corporate Fraud Team / Internal Audit, Risk, and Corporate Fraud Manager	31 March 2023

Number	What	Description	Action	Current Progress	By Who	When
14.	<u>Development: Scottish Local Authority Investigators Group (and other groups)</u>	Consider how best to disseminate intelligence / best practice received from attendance at SLAIG meetings.	Staff members attend meetings, participate in national working groups, and disseminate key information back to the Council where appropriate.	<p>At the August 2022 meeting there was a Police Scotland presentation included details of various training courses provided by Police Scotland which Audit Manager is keen to roll out to relevant members of staff.</p> <p>Latest meeting attended on 1 March 2023 included presentations from Scottish Social Security Agency Intelligence Group and Scottish Social Security, Investigation Group who gave presentations on their scope of types of benefit fraud investigated, how they handle data, sources, and where information can be obtained from.</p> <p>There was also a Joint Cabinet Office and Scottish Government Presentation on Digital Economy Act 2017, focusing on debt and fraud data sharing powers and how the Data Processing acts as a simple legal gateway for data sharing.</p>	Corporate Fraud Team	Quarterly

Number	What	Description	Action	Current Progress	By Who	When
15.	<u>Proactive Work: Key Relationships</u>	Continuing to build relationships with local and national Police Scotland contacts (and others).	Attendance at meetings and exploring ways of increasing our joint interests by way of training provision, etc.	Meeting was held with the new local DCI for Falkirk on 2 November 2022 and with National Serious Organised Crime Unit on 9 November 2022. Police Scotland have ongoing Pension Fraud awareness training that is now being included in the Falkirk Council Pre-Retirement courses.	Corporate Fraud Team	Ongoing action
16.	<u>Proactive Work: Opportunities to Assist</u>	Consider proactive Corporate Fraud activity in areas such as: <ul style="list-style-type: none"> • Data matching; • Housing / Homelessness applications; • Insurance (repeated claims, types of claim); and • Licensing. 	Assess priority areas for proactive fraud work.	Corporate Fraud Team are currently performing additional work as part of the Energy Bills Support Scheme Alternative Funding. Corporate Fraud Team are supporting the Council checking that information on applications are correct / genuine.	Corporate Fraud Team Leader	31 January 2023 Ongoing