

## **A8. Corporate Fraud Update**

The committee considered a report by the Internal Audit Risk and Corporate Fraud Manager providing an update on progress with Corporate Fraud, as well as an update on corporate fraud / whistleblowing related reporting.

The report provided:

- an update on the review of those documents which provided a framework for fraud related issues – such as the Whistleblowing Policy and Financial Regulations;
- Corporate Fraud performance update 1 April 2022 to 31 March 2023;
- Corporate Fraud performance indicators 1 April 2022 to 31 March 2023; and
- Corporate Fraud Action Plan 2023 update.

The committee sought clarification on work being done to close off the outstanding actions from the Management Action Plan. The Internal Audit Manager explained that of the 33 actions agreed with management, 3 had yet to be completed. Work would continue with Services to ensure that all were completed. She added that 2 related to processes around procurement and would be considered by the Procurement Board shortly, and the other outstanding action related to a policy which had been revised and was currently with the Trades Unions for consideration. The committee followed up by asking if in future reports it could be provided with more detail on the outcomes and learning points from whistleblowing allegations (recognising that there would be confidential information which it should not be privy to). The Internal Audit Manager stated that she would review the content of the report and consider what information particularly around lessons learned could be made available to the committee.

The committee noted that the team had received 766 requests for information from Police Scotland and Council departments and asked whether there was scope to mitigate against these demands which would be time consuming. The Internal Audit Manager stated that, in general, fraud work was demand led and it was possible to fit the work in and around other areas of work. In reality the requests weren't as time consuming as members might think.

### **Decision**

**The committee:-**

- (1) noted 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) noted progress with the Corporate Fraud Action Plan 2022/23.**