

Fraud Register			Scores					Residual Risk Score						
ID	Category	Date entered on register	Risk Description	Risk Impact	L	I	Priority	Mitigation	L	I	Score	Owner	Status	Date of Last Update
FR-01	Legal & Governance / Financial	12.09.2022	Risk of Fraud, Bribery and Corruption	Financial loss, reputational damage.	3	4	12	Controls & prevention measures incorporated in key operational processes. Governance arrangements & scrutiny, including Financial & Procurement Regulations, role of Audit Committee, Internal and External Audit reviews. Counter-Fraud Strategy & Policy to be published & communicated to staff. Employee & Member Codes of Conduct. Staff Training sessions, with focus on main fraud risks to the Authority to be run with staff. E-learning package to be rolled out Re-communication of Whistle-blowing policy to all staff. Registers of Interests and Gifts & Hospitality. Data analysis & sharing, including under National Fraud Initiative. Annual review of arrangements.	2	4	8	Director of Investment and Corporate Services	Open	24.02.2023
FR-02	Procurement	12.09.2022	Risk of Fraud	Tendering issues, split contracts (value disaggregated to circumvent thresholds), double-invoicing, price-fixing, bid rigging, cartels. Spanning whole period from agreeing a project to contract monitoring, extensions and re-letting. Inflated claims by consultants.	3	4	12	Create a procurement fraud map, defining stages that fraud can happen and highlighting low, medium and high potential risks. Suppliers' Code of Practice. Monitoring patterns of spending with suppliers. Authorised staff to sign contracts.	2	4	8	Director of Investment and Corporate Services	Open	24.02.2023
FR-03	Payroll	12.09.2022	Risk of Fraudulent payroll claims	False employees, fraudulent overtime, allowance and expenses claims.	3	4	12	Strict controls on setting up of new staff, use of Authorised Signatories list, monthly payroll pre-checked & authorised prior to payment run, rigorous ID checks on all employees. Corporate Governance Board has now been established to ensure that risk is properly managed across the organisation, and regular audits take place on payroll processes.	2	4	8	Director of Investment and Corporate Services	Open	01/04/2023
FR-04	Grants	12.09.2022	Risk of Fraudulent Grant Claim Submissions	Work not carried out, funds diverted, ineligibility not declared. False application or payment of grants to any person, agency or organisation.	4	4	16	Regular monitoring of progress and outputs. Audit reports to confirm funds expended in line with Grant Offer Letters.	3	4	12	Director of Investment and Corporate Services	Open	24.02.23

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FR-05	Internal Fraud	12.09.2022	Risk of Internal Fraud	Any employee might perpetrate fraud against his or her employer and delegation of responsibilities to officers brings inherent risks. Diverting monies to a personal account, accepting bribes, working elsewhere while claiming to be off sick, wrongfully claiming benefit while working, failing to declare conflicts of interest or acceptance of gifts and hospitality. Staff pre-employment fraud, where false information given to gain employment. Stealing property and selling it on for personal gain.	3	4	12	Proper and adequate vetting, strong management-led anti-fraud culture. Managers should be made aware of their role in preventing and identifying employee fraud, ensuring clear controls and separation of duties. Employee Code of Conduct and the Anti Fraud and Counter Fraud Strategy and policy is signposted as part of induction process. Strengthening fraud awareness as part of induction.	3	4	12	Director of Investment and Corporate Services	Open	01/04/2023
FR-06	Debt Fraud	12.09.2022	Risk of Debt Fraud	Fraudulently avoiding a payment of debt to the Authority.	3	4	12	Official Write Off policy and procedure in place.	3	4	12	Director of Investment and Corporate Services	Open	24.02.2023
FR-07	Mandate Fraud	12.09.2022	Risk of Fraud on Mandates	Change to a direct debit or bank transfer mandate by fraudster purporting to be an organisation you make regular payments to, for example, a subscription or membership organisation or business supplier.	3	4	12	Centralised supplier maintenance team responsible for creating, validating and reviewing new supplier set-up. Strict controls over authority to set up new suppliers and approve same-day payments. Purchasing permission levels to raise purchase orders	3	4	12	Director of Investment and Corporate Services	Open	24.02.2023
FR-08	Manipulation of Data Fraud	12.09.2022	Risk of Data Fraud	Most commonly, employees changing data in order to indicate better performance than actually occurred and staff removing data from the organisation.	3	4	12	Employee's Code of Conduct & Data Protection/Security Policies and training. Undertaking internal audit of cyber security in autumn 2023, and will be recruiting a data protection officer to support compliance.	2	4	8	Director of Investment and Corporate Services	Open	01/04/2023
FR-09	Concessionary Travel Scheme	12.09.2022	Risk of Fraud on the Concessionary Travel Scheme	Use of concession by ineligible person, bus operator claims	2	3	6	Prevention measures undertaken using data analytics where possible.	2	3	6	Director of Infrastructure	Open	24.02.2023
FR-10	Declarations of Interests	07.11.2022	Risk of Declaration Risks	Financial loss, reputational damage.	3	4	12	Ensuring the Declarations of Interests are complete and up to date. Cross referencing of Declarations of Interests to Grant Funds or companies we trade with.	3	4	12	Director of Legal	Open	24.02.2023
FR-11	Cyber Crime	30.11.2022	Risk of Cyber Crime taking place across the authority	Financial loss, reputational damage, service delivery risk. Cyber crime could result in loss of some or all IT services which would have a significant operational impact	3	4	12	Business Continuity plans (owned by the service areas, mitigates service delivery impact) – these are being reviewed by service area in 23/24. Internal audit are also carrying out a cyber security audit in the 23/24 financial year. Monthly IT Security Forum; Cyber Awareness - policies and training.	2	4	8	Head of Digital, Data and Technology	Open	24.02.2023