

## Risk on a Page

Risk Title : Tax evasion

Risk ID : 155

Description : If the Council fails to prevent those who act for or on its behalf from knowingly or unknowingly facilitating (including failing to prevent) tax evasion, then the Council will be criminally liable and will face an investigation by HMRC with potential prosecution and unlimited financial liability.

Risk Level : Directorate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Inherent Risk : 9

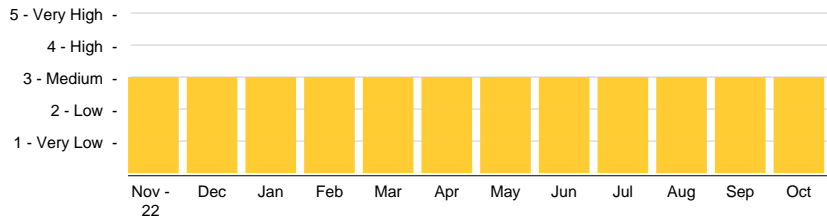
Last Update : 13/11/2023

Historical RAG :

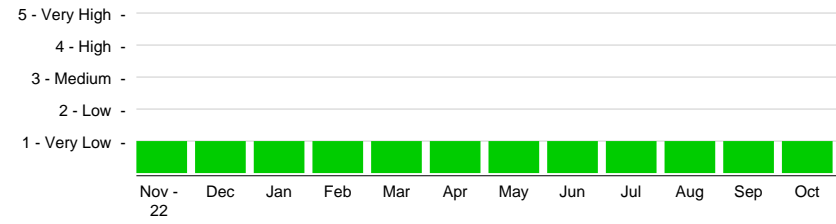
Nov-22	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct-23
3	3	3	3	3	3	3	3	3	3	3	3

Current Control Measures	Last Update	Risk Response	Projected Completion
VAT advice available to any staff via Principal Finance Partner. All finance staff know to refer any reports with VAT implications via the nominated VAT Principal Finance Partner	10/07/2023	Treat	31/03/2024
External VAT advisors retained by Council for specialist VAT advice under contract	10/07/2023	Treat	31/03/2024
<ul style="list-style-type: none"> <li>¿ VAT Manual, Guidance Notes and Accounting Instructions.</li> <li>¿ VAT advice available via Principal Finance Partner and external VAT advisors.</li> <li>¿ Financial Procedure Rules (FPRs) and Contract Procedure Rules (CPRs).</li> <li>¿ IR35 guidance and procedure notes available.</li> <li>¿ Procurement rules and procedures.</li> <li>¿ Segregation of duties.</li> </ul>	10/07/2023	Treat	31/03/2024
VAT Manual and guide available on Staffnet permanently - refreshed annually as needs be	10/07/2023	Treat	31/03/2024
Accounting Instruction 15 - VAT - permanently available online	10/07/2023	Treat	31/03/2024
<p>Advice and guidance issued to HoS and managers on 16/02/21 regarding new Construction Industry Domestic Reverse charge for VAT Regime.</p> <p>In order to comply with new legislation coming in 1st March, we are requiring review of all ongoing procured construction services to ensure the correct VAT treatment is being applied. Where CIS is applicable, we have a statutory obligation to notify suppliers of our End User status so they know whether or not to charge us VAT</p>	10/07/2023	Treat	31/03/2024

Current Impact : 3 - Medium



Current Likelihood : 1 - Very Low



# Risk on a Page

Risk Title : Reducing and tackling Fraud

Risk ID : 289

Description : If the council does not put robust arrangements in place to protect its limited resources and assets from fraud and corruption, then it will remove resources from the council so that they are not put to best use to support those with the greatest need and will cause untold social harm to individuals and communities.

Risk Level : Directorate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Inherent Risk : 12

Last Update : 01/11/2023

Historical RAG :

Nov-22	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct-23
8	8	8	8	8	8	8	8	8	8	8	8

Current Control Measures	Last Update	Risk Response	Projected Completion
Continue to assess all reports of fraud received via a dedicated fraud inbox for staff and the general public to report any suspicion of alleged fraudulent activity and evaluate the threats and respond accordingly. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Continue to implement an action plan to further strengthen counter-fraud arrangements in response to a review of counter-fraud arrangements in public sector bodies across Wales undertaken by Audit Wales. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Continue to take part in the National Fraud Initiative exercise coordinated by the Cabinet Office on a two-yearly basis, which involves data matching across a broad range of Council data in order to detect and prevent fraudulent activity. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Continue to communicate a minimum of twice a year, via internal and external bulletins, a Zero Tolerance approach to fraud, bribery and corruption. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Annual review of all relevant policies and procedures to ensure they remain fit for purpose in helping to prevent and detect fraud and corruption e.g. the Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy, Whistleblowing Policy, Disciplinary Policy and the Code of Conduct. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Continue the work and publicise the existence at least twice a year of the Council's dedicated team of professionally trained and experienced Corporate Fraud Investigators to prevent, deter and detect fraudulent activity and to ensure any allegations of fraud and corruption are effectively investigated. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Governance & Audit Committee continues to review and assess the Risk Management, Internal Control And Corporate Governance Arrangements of the Authority as part of the committees annual work programme, which includes quarterly monitoring reports from the Chief Internal Auditor, the Strategic Delivery and Performance Manager and annual reports from the Corporate Directors, which provides	20/03/2023	Treat	31/03/2024

Current Control Measures	Last Update	Risk Response	Projected Completion
assurance that there are suitable controls and procedures in place across the Council to reduce the possibility of fraudulent activity. (Updated 02/02/22) Provide independent assurance each year via the Chief Auditor's Annual Report and Opinion, the Annual Governance Statement and the Annual ISA 260 Report from the Council's external auditors of the existence of a strong and effective Governance, Risk Management and Internal Control framework that provides assurance that there are suitable controls and procedures in place across the Council to reduce the possibility of fraudulent activity. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
The Fraud Team continue to act as the hub for the receipt of intelligence and alerts from the National Anti-Fraud Network and other organisations, including the Councils bankers and the Credit Industry Fraud Avoidance Service, and take action and circulate to raise awareness of current and emerging fraud risks that may be faced by the Council and so reduce the risk of the authority being subject to fraudulent attack. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Report progress annually and mid-year against the work undertaken by the Corporate Fraud Function to CMT and Governance & Audit Committee to assist in increasing fraud awareness across the organisation and highlight key risk areas in order to deter and reduce the risk of further fraudulent activity. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Present the Annual Counter Fraud Plan and gain approval each year from CMT and Governance & Audit Committee to help ensure fraud risks are identified and highlighted and resources are targeted to key areas to limit the possible risk of fraud. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024
Review annually and remind staff every six months of detailed policies and procedures in place for staff to follow to reduce the likelihood and opportunity of fraudulent activity, including Financial Procedure Rules, Contract Procedure Rules and Procurement Guidelines. (Updated 02/02/22)	20/03/2023	Treat	31/03/2024

Current Impact : 4 - High

Current Likelihood : 2 - Low

