

Appendix 1

Internal Audit & Investigations

Quarterly Update Report Q1

1.0 OVERVIEW

1.1 Purpose & Scope of Report

1.1.1 The purpose of this report is to provide an update on the progress made against the delivery of the Internal Audit Plan. This report provides details of audits finalised in quarter one of the 2025/2026 financial year.

1.2 Assurance Framework

1.2.1 Each Internal Audit report provides a clear audit assurance opinion. The opinion provides an objective assessment of the current and expected level of control over the subject audited. It is a statement of the audit view based on the work undertaken in relation to the terms of reference agreed at the start of the audit; it is not a statement of fact. The audit assurance opinion framework is as follows:

Opinion	Explanation
	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

2.0 HIGH LEVEL SUMMARY OF AUDIT FINDINGS

		Recs	Assurance
2.1	Right to Buy	0 5 1	Reasonable

2.1.1 The Right to Buy scheme in the UK allows eligible tenants of council and housing association properties to purchase their homes at a discount, typically lower than the market value. The discount amount depends on factors like the length of tenancy and the type of property (house or flat). The scheme aims to increase homeownership among social housing tenants.

2.1.2 While the policy is available online, it does not include eligibility criteria and has not been updated since 2020, despite legislative changes in 2024.

2.1.3 Several associated policies require updating, and the Home Ownership team lacks a formal procedures document to guide staff on key processes such as discount calculations, evidencing, and statutory timescales.

2.1.4 Property sales are confirmed using RTB2 forms but supporting documents like Land Registry records are inconsistently stored in the NEC system. Applications are tracked using spreadsheets and NEC, though there are no formal retention periods, and older applications show inconsistent progress tracking. The absence of sequential reference numbers increases the risk of duplication, and only half of the sampled sold properties had transaction reports uploaded, highlighting documentation gaps.

2.1.5 Although statutory timescales are generally followed, some delays are not explained, with issues such as staffing shortages and applicant availability contributing to missed deadlines. Inconsistencies were also found in recorded timescales and missing Notice of Intention documents. The audit found that anti-fraud measures are in place, including identity and residency checks, but financial viability assessments conducted by solicitors are not formally confirmed.

2.1.6 Address history documentation often falls short of the required three years, and some applications lacked evidence of discount calculations and valuations. Additionally, the tracking of resold properties relies solely on conveyancing solicitors, with no internal oversight. Finally, tenants involved in mutual exchanges retain their tenancy history, which affects eligibility, but the audit recommended stronger safeguarding checks to prevent coercion in future applications.

		Recs	Assurance
2.2	Accounts Payable	0 7 1	Reasonable

2.2.1 The Accounts Payable (AP) function transitioned from Oracle Fusion to the Advanced e5 system in December 2023, with this audit being the first formal review of the AP function under the new system.

2.2.2 The audit focused on evaluating the design and effectiveness of controls within the e5 AP module. This included system access, role definition, audit trails, and reporting mechanisms supporting the Purchase to Pay (P2P) process. Fieldwork began in Q3 and extended into Q4 to align with the annual assurance cycle.

2.2.3 Considerable work has been carried out during 2024/25 by the Corporate Procurement Team to provide up to date guidance for the P2P (Purchase to Pay) process and the management of Purchase Orders (PO's) against established Contracts. In addition, basic e5 navigation training modules are present within the RBC e learning pool. However, full documented operational procedures were not provided in practice, as was expected from the e5 implementation project assigned to the external consultants.

2.2.4 There is currently heavy reliance upon a few highly experienced AP officers both to enable the consistent functioning of the system including daily payment runs and "trouble shooting" where issues or queries arise with transactions, particularly credit notes.

2.2.5 The management of the supplier database is separate to the AP function which provides a segregation of duties. Suppliers are managed within the Corporate Procurement Team with specified officers authorised to enter, amend and approve new or amended supplier accounts in the e5 system. There is also an "audit details" function which provides a log to changes to supplier accounts, including actions by specified users, dates, times, data summary, etc.

2.2.6 The e5 system contains a number of automatic controls to ensure that changes to supplier accounts are independently approved before they can be processed and that appropriate documentary evidence is saved to the system to verify the correct account details. This particularly applies to supplier bank accounts and any changes. There were 8706 supplier accounts listed in the e5 system when this audit concluded.

2.2.7 Checks are also required at the supplier set up stage to ensure that the correct VAT code/status is entered, as there have been some errors noted by the AP Team during the year in this area.

2.2.8 A corporate approved list of suppliers is not currently in place; however, this has been discussed at senior management level, and we understand this to be a work in progress.

2.2.9 As this is the first internal audit review of the AP system following the e5 implementation, the focus was upon the framework of controls in place and the clarity of the audit trails in the system, with "audit walkthrough" samples selected using 30 different supplier accounts where transactions had been processed. Future audits may require data analytics due to transaction volume and complexity of payment types in the system. The total number of invoices processed during 2024/25 was 93,902 at a total value of £ £602,515,720 (for both RBC and BFFC).

2.2.10 Detailed performance statistics are maintained throughout each financial year by the Exchequer Manager; a copy of the full year statistics for 2024/25 was supplied for this audit. The total amount of invoices processed monthly averages 7,825 (RBC and BFfC), with an average of 81.79% processed within 30-day terms. This would seem good performance for the year given the limited AP Team resources, with the implementation of a new system towards the end of 2023/24 and additional work for the team to assist with queries arising, etc.

2.2.11 The performance statistics have traditionally been shared with the Chief Accountant. It was agreed at the previous audit (2022/23) that enhanced statistics could potentially be produced from the e5 system and circulated more widely for management review/governance purposes.

2.2.12 The administration of user accounts in the AP module of the e5 system is independent of the payments function, managed by the Financial Systems Team. A number of protocols are in place to provide internal checks to new users and existing user account amendment requests, to ensure that users are bona fide with access rights appropriate to their job roles.

2.2.13 During 2024/25, senior managers and Internal Audit representatives evaluated external Accounts Payable reporting tools but, in agreement with the Director of Finance, opted to develop these tools internally due to cost and resource considerations. As a result, two key internal reports were created: one tracking retrospective Purchase Orders and another identifying potential duplicate payments, with the latter expected to be produced regularly.

		Recs	Assurance
2.3	Housing Rents and Charges	0 6 4	Reasonable

2.3.1 This audit reviewed the accuracy and governance of rent and service charge setting for RBC and Homes for Reading (HfR) properties. It confirmed that rents and charges were generally applied correctly and in line with statutory requirements, including the Government's Rent Standard, which limits annual increases to CPI + 1% through 2025/26. The audit also briefly reviewed the transition from the OHMS to NEC Housing system, which went live in May 2024.

2.3.2 Overall, reasonable assurance was given, though several areas require improvement. While most policies and procedures were in place, some were outdated or missing, particularly those related to calculating annual rent increases and associated charges (missing) and write-offs (requires updating). RBC's 2024/25 rent and service charge increases were properly approved and implemented, however, HfR rent increases were more complicated due to the scheme's closure and those under the Rent Guarantee Scheme (RGS), leading to inconsistencies in applying the increases.

2.3.3 The process for declaring interests has improved since the last audit, with all new users now required to complete a declaration before access to NEC Housing was granted. However, around a quarter of users lacked recent declarations at the time of audit testing; follow-up actions were undertaken.

2.3.4 There was a clear, concise, secure record of how gross rents and service charges were calculated for RBC properties, with calculations reviewed and approved verbally. There was an ongoing review of service charges due to a shortfall between the costs incurred by the Council and the costs recharged to tenants, amounting to circa £140k for cleaning and lighting. For HfR, calculations were manual and not reviewed.

2.3.5 There have been delays in charging rents for new RBC tenants and ceasing charging on terminations due to a housing management system transition (from Ohms to NEC Housing), with manual records later updated in the new system. RBC rent increases were generally timely, but HfR rent increases were inconsistent due to the scheme's closure and lack of clarity in roles and responsibilities for those in the Rent Guarantee Scheme. Generally, payment methods were set up promptly, and payments were transferred from Civica to NEC Housing, with suspense regularly reviewed.

2.3.6 There was evidence of arrears monitoring on rent accounts and contact being made with current tenants, but with varying degrees of frequency. However, monitoring was less frequent for former tenants as resources had been focused on other priorities. Regular debt reports were provided to management, and Policy Committee received details of income from dwelling rents as part of a quarterly performance and monitoring report.

2.3.7 Regular reconciliations between NEC Housing and e5 did not occur during the year, although some errors had now been resolved. Reconciliations between the HMS and cash receipting were conducted regularly. Various testing and reconciliations were also carried out when data migrated between Ohms and NEC HMS. Feedback on the new system had also been obtained, recommendations made, focus groups set up to consider the issues raised, and a health check to be conducted to identify knowledge gaps and better ways to utilise the HMS.

2.3.8 There had been errors in the batch of write-offs relating to RBC properties carried out in 2024/25, such as a write-off for circa £900k instead of £109, which was then reversed. For HfR, some write-offs had arisen due to inconsistencies between how rent was calculated manually and by the HMS. There was a lack of a complete audit trail for some HfR refunds to confirm checks and authorisations. The refund process was manual and could be initiated from within the HMS.

	Recs	Assurance
2.4 Debt Management	0 6 1	Reasonable

2.4.1 This review focused on corporate debt, following a previous audit of adult social care (ASC) debt completed in December 2023. The Corporate Debt Policy is scheduled for review in 2025/26 and is expected to align with the ASC Debt Policy, which is still pending formal approval.

2.4.2 Although external consultants for the e5 project were expected to deliver comprehensive documented procedures, these were not provided. As a result, key procedures have been developed by the Accounts Receivable (AR) Team Leader alongside their regular duties. Clear and formalised procedures are essential to support effective debt recovery.

2.4.3 Quarterly performance and monitoring reports, including write-offs, are presented to the Policy Committee. Despite diligent monitoring efforts, corporate debt remains high, with the March 2025 (Q3) report showing a general fund debt of £8.859 million. Management reporting has improved, offering detailed analysis across debt categories, including both personal and business-related debts, with the latter generally having a higher recovery expectation.

2.4.4 Significant progress has been made in monitoring ASC debt, which accounts for 67.2% of the total general fund debt. Several recommendations from the December 2023 audit have been implemented, including a programme of client account reconciliations. This remains a complex and ongoing task, particularly for high-need cases. While the number of clients with outstanding debts has decreased, the overall debt remains high due to increased service levels and higher individual debt amounts.

2.4.5 The e5 system has enhanced debt management and recovery, with some features still being rolled out during 2024–25. The introduction of customer account statements has already prompted engagement from customers, particularly those with multiple debts across the council.

2.4.6 Testing of aged debt accounts confirmed the presence of audit trails, showing clear records of balances, invoices, and payments. However, there is room for improvement in recording recovery actions. The recent introduction of the Diary facility is expected to support this, though additional training or guidance for relevant officers may be necessary.

2.4.7 Corporate Finance has introduced a more advanced approach to bad debt provisions, using CIPFA guidance and data science methodologies. This new model was presented to the Corporate Management Team (CMT) and the resulting provision figures for 2024/25 were shared as part of this audit.

2.4.8 Strong governance and reporting arrangements are in place, with monthly aged debt reports distributed to Directorates. However, although an ASC Debt Board is active, there is no Corporate Debt Board to oversee debt across all service areas. Additionally, we noted some inconsistencies in identifying responsible officers for receiving the monthly e5 debt reports. While the Accounts Receivable (AR) Team manages recovery for several services, others fall outside their remit (these may be subject to specific legislation or recovery processes).

2.4.9 Write-offs have increased over the past two financial years, reflecting a shift towards more regular and structured write-off processes, supported by documented evidence.

2.4.10 Finally, the Legal Services Manager has taken a proactive role in encouraging timely debt referrals, particularly for ASC debts, which often require specialist legal knowledge.

		Recs	Assurance
2.6	Residents Parking Enforcement	4 4 2 2 3 3	Limited

2.6.1 In 2000, Reading Borough Council (RBC) took over parking enforcement responsibilities from the Police under the Road Traffic Act 1991, becoming a Special Parking Area. This status changed in 2008 when RBC became a Civil Enforcement Area under the Traffic Management Act 2004. The Council manages several Controlled Parking Zones (CPZs) across the borough, prioritising parking for residents, businesses, and their visitors through a permit scheme. These zones are governed by Traffic Regulation Orders (TROs), and digital permits have been introduced borough-wide, with offline options still available for vulnerable residents and carers. Penalty Charge Notices (PCNs) are issued for parking violations, with charges designed to encourage compliance while remaining proportionate.

2.6.2 Enforcement is carried out by contractor-employed civil enforcement officers, and income and savings targets are monitored throughout the year.

2.6.3 The audit aimed to assess the adequacy and effectiveness of controls specifically related to residents' parking permit enforcement. It reviewed governance, staff and contractor arrangements, system controls, enforcement activities, and contract performance, including financial targets. However, the audit did not include a review of TROs or the processes for permit application, renewal, or cancellation, which are scheduled for a separate audit in 2025/26.

2.6.4 This review of the parking enforcement process highlights a complex and multi-faceted system involving several stakeholders, including Parking Services, Civil Enforcement Officers (CEOs), the Customer Fulfilment Centre (CFC), software providers, and enforcement agents. While the system is broadly compliant with statutory requirements and operational procedures, several areas require improvement to enhance efficiency, transparency, and accountability.

2.6.5 Parking Services has documented policies and procedures, but these are fragmented and often focused on system user guides rather than comprehensive operational guidance. Key policies, such as those for write-offs, reviews, and cancellations, lack sufficient detail.

2.6.6 The enforcement process is shared across internal teams and external contractors. While training is provided and monitored, the approach is largely reactive, relying on error tracking and complaints. Statutory guidance places responsibility on RBC to ensure contractors meet required standards, yet there is limited evidence of proactive oversight or structured performance management.

2.6.7 Access to the parking enforcement system is role-based but inconsistently applied, with some lower-level staff holding administrator rights. Reporting capabilities are limited, making it difficult to extract meaningful data for residents' parking enforcement. This hampers performance monitoring and strategic decision-making.

2.6.8 Contracts for software and enforcement services were retendered in 2023, but implementation was rushed, leading to operational issues. Contract monitoring is inconsistent, with limited documentation of meetings and unclear KPIs. The enforcement agent contract is significantly outdated, lacking performance measures and enforceable terms. The SLA with the CFC lacks quality-focused KPIs.

- 2.6.9 CEO enforcement is reactive, driven by ANPR alerts and public requests rather than systematic coverage. While CEO pay is compliant with legal standards, data on patrol frequency and coverage is lacking. A high number of enforcement errors, many due to software issues, highlight the need for improved systems and training. PCNs are generally issued and processed correctly, but software bugs have led to lost income and enforcement delays.
- 2.6.10 Multiple payment methods are available, but some are not advertised or integrated with the parking system, leading to manual interventions and potential delays. Reconciliations are performed but not always up to date. Budget monitoring has been inconsistent due to staffing gaps, and income projections are based on historical data rather than proactive forecasting.
- 2.6.11 The appeals process is generally followed correctly, but documentation and audit trails are inconsistent. Write-offs, particularly for DVLA no trace cases, often do not follow the documented process. Refunds and cancellations lack clear supporting documentation and consistent categorisation. Complaints are few but difficult to track specifically for residents' parking enforcement, and delays in response have occurred due to system transitions.

2.7 Closing the Gap 2

- 2.7.1 Anonymous allegations were submitted under the Council's whistleblowing policy regarding the allocation of funds through the "Closing the Gap 2" (CTG2) commissioning framework. The concerns centred on potential conflicts of interest, a lack of transparency in the procurement process, and the perceived exclusion of local service providers in favour of larger national organisations.
- 2.7.2 Following a thorough investigation, no evidence was found to support claims of misconduct, conflict of interest, or procedural failings. While questions were raised about the temporary appointment of an officer with ties to Compass Recovery College, the investigation confirmed that the appointment was made through a transparent process and that the individual had no direct authority over funding decisions.
- 2.7.3 The procurement process was found to be compliant with Council procedures and remained at the tendering stage, with no contracts awarded at the time.
- 2.7.4 The investigation also examined broader concerns about fairness and inclusion. It found no indication that national organisations such as Mind had received preferential treatment or direct awards under CTG2. The process had included engagement with local stakeholders, although it was acknowledged that the Council could have communicated more effectively to avoid perceptions of bias.

Key: No Assurance: Limited Assurance: Reasonable Assurance: Substantial Assurance:

Audit reviews carried over from 2024/2025

Audit Title	Timing				Start Date	Draft Report	Final Report	Res			Assurance
	Q1	Q2	Q3	Q4				P1	P2	P3	
Accounts Payables	●				Aug-24	June-25	June-25	0	7	1	Reasonable
Deputies	●				Feb-25						
Residents Parking Permits	●				Jan-25	April-25	June-25	4	2	3	Limited
Housing Rents	●				Oct-24	May-25	June-25	0	6	4	Reasonable
Right to Buy*	●				Feb-25	June-25	June-25	0	5	1	Reasonable
IT Disaster Recovery	●				Jan-25	May-25					
Debt Management	●				Aug-24	May-25	June-25	0	6	1	Reasonable

Audit reviews for 2025/2026

Key: No Assurance: Limited Assurance: Reasonable Assurance: Substantial Assurance:

Key: No Assurance:  Limited Assurance:  Reasonable Assurance:  Substantial Assurance: 

Audit Title	Timing				Start Date	Draft Report	Final Report	Res			Assurance
	Q1	Q2	Q3	Q4				P1	P2	P3	
Local Authority Bus Subsidy Grant (BSOG)		●									
Joint Legal Team (JLT) Billing process		●									
Land Charges**		●			Jun-25						
Accounts receivables (debtors)		●									
Project management (PMO)		●									
Housing Repairs Materials – order and control of materials		●									
Home Improvement Grants (Disabled Facilities Grant)		●									
ARCUS system			●		Jun-25						
Capital Programme and monitoring			●								
Housing Benefits			●								
Contract Management (Corporate)			●								
Housing Repairs (Planned Repairs)			●								
Occupational Therapy (OT) Waiting Lists				●							
IT Application Security				●							
Recruitment (Pre-employment checks)				●							
Caseload Management (incl ASC Front door)				●							
Commercial Lease/rent follow up				●							

* Undertaken by apprentice

**Added to the plan

3.0 INVESTIGATIONS (APRIL 2025 – JUNE 2026)

3.1 Council Tax Support Investigations

- 3.1.1 Council Tax fraud involves intentionally providing false information or failing to disclose changes in circumstances to avoid paying the correct amount. This can include claiming discounts or exemptions when not entitled to them, or not declaring a change that affects the payment due.
- 3.1.2 18 Council Tax Support investigations have commenced to date, with the discount removed in one case, resulting in estimated savings of £1,485.80. 5 criminal investigations remain ongoing.

3.2 Housing Tenancy Investigations

- 3.2.1 Housing tenancy fraud involves a tenant or potential tenant using false information or engaging in illegal activities to obtain or maintain a tenancy in social housing or other properties. This can include misrepresenting information on applications, unlawfully subletting, or claiming succession rights without proper entitlement
- 3.2.2 Since 1st April 2025, officers have completed investigations into 11 referrals of alleged tenancy fraud. A total of 2 properties have been returned to stock; although these investigations began in the 2024/2025 financial year, the properties were returned to stock in the first quarter of 2025/2026. All these cases were tenancy-related investigations. There are another 4 ongoing investigations.
- 3.2.3 The notional saving achieved on the properties returned to RBC stock is £156,600.00, adopting the notional savings multiplier used by the Cabinet Office in its National Fraud Initiative report.
- 3.2.4 Right to Buy fraud typically involves the deliberate misrepresentation of information to secure an unfair discount or to unlawfully acquire a council property. Common examples include providing false income details or purchasing a property with the intent to sublet it rather than occupy it as a primary residence. In some cases, individuals exploit the scheme for personal gain, such as by securing high-interest loans against the property or profiting from its resale shortly after purchase.
- 3.2.5 Although the Right to Buy scheme is designed to support legitimate homeownership, it carries inherent risks related to fraud and money laundering. The structure of the scheme—offering significant discounts on council homes—can be exploited by criminal actors seeking to conceal the origins of illicit funds. This makes it a potential vehicle for laundering money under the guise of a lawful property transaction.
- 3.2.6 The team has undertaken a comprehensive review and verification of five Right to Buy applications. No further action was deemed necessary.

3.3 Disabled Persons Parking (Blue) Badges

- 3.3.1 Blue badge fraud refers to the misuse of disabled parking permits to evade parking charges, occupy spaces intended for disabled individuals, and in some cases, commit criminal offenses. This type of fraud not only undermines the integrity of the system but also directly impacts those who genuinely rely on accessible parking.
- 3.3.2 Common forms of blue badge fraud include the use of forged or altered badges to appear legitimate, and the use of a badge when the registered holder is not present in the vehicle. Some individuals continue to use a badge after the holder has passed away, while others exploit lost or stolen badges for personal gain. Fraud can also occur during the application process, such as by exaggerating or fabricating a disability, using expired badges, or providing false information to obtain one.
- 3.3.3 The consequences of blue badge fraud are serious and may include fines, prosecution, and imprisonment. Beyond legal penalties, this behaviour significantly disadvantages the disabled community by reducing access to essential parking spaces and services.
- 3.3.4 Since April 2025, the team has received a total of 71 Blue Badge referrals of blue badge misuse. We have closed 58 investigations, of which 27 received warning letters, and 5 blue badges were seized and destroyed. Leaving 13 Blue Badge Investigations remaining open.
- 3.3.5 The notional saving achieved regarding the 5 seized Blue Badges is £3,970.00, adopting the notional savings multiplier used by the Cabinet Office in its National Fraud Initiative report.

3.4 School Application Investigations

- 3.4.1 School admission fraud involves parents using false or misleading information, such as providing an incorrect address, to gain a school place for their child, often at a popular school. This can be done by using a friend's or relative's address, a business address, or by temporarily renting a property near the desired school. The goal is to appear to live within the school's catchment area or meet other admission criteria, thus gaining an unfair advantage over other applicants.
- 3.4.2 Since April 2025, the team has received one referral, which is currently under investigation.

3.5. Internal Investigations

- 3.5.1 Internal investigations are formal inquiries conducted to determine if any misconduct has occurred, often related to allegations or concerns. They are crucial for identifying potential wrongdoing, understanding its root causes, and implementing corrective actions or preventive measures. These investigations can be triggered by whistleblowers, audit findings, regulatory inquiries, or other credible reports, leading to disciplinary action and/or criminal investigations.
- 3.5.2 Since April 2025, the team has received four referrals. Preliminary investigations resulted in no further action being taken in three cases, while one referral remains under active review.

3.5.3 Further to this, we have two other internal investigations, one of which was started in the 2022/2023 financial year and was closed on the 04/06/2025, resulting in dismissal. One further investigation which commenced in the 2024/2025, remains open.

3.6 Data Protection Act (DPA) requests

3.6.1 The Corporate Investigations Team received Data Protection Act (DPA) requests from the Thames Valley Police (TVP) Fraud Intelligence Unit. These are usually intelligence information required by the Police to assist their criminal investigations or safeguarding concerns. They require information from the Council's records regarding individuals or addresses, which are usually urgent to enable them to progress their investigations/confirm information timely. For the period April to June, the Corporate Investigations team dealt with and responded to a total of fifty four such requests from TVP.

3.6.2 Fraud Hub

3.6.3 Starting in July, we will join the Cabinet Office Fraud Hub, a key initiative under the National Fraud Initiative (NFI), aimed at strengthening fraud prevention and detection within the public sector. This partnership will enable us to leverage secure data-sharing mechanisms and advanced analytical techniques to proactively identify fraudulent activity.

3.6.4 Through automated data-matching, we will compare datasets across various organisations to detect irregularities, ensuring that fraud risks are swiftly addressed. The Fraud Hub's structured approach to data analysis will enhance our ability to spot suspicious patterns and mitigate potential threats before they escalate.

3.6.5 By engaging with the Fraud Hub, we will have access to shared insights from multiple public sector bodies, fostering cross-agency collaboration in tackling fraud. This participation aligns with our commitment to transparency, accountability, and regulatory compliance, ensuring that resources are safeguarded against fraudulent practices.

3.6.6 Additionally, our involvement will enable us to refine our fraud prevention strategies by utilising learning techniques, anomaly detection, and automated risk assessment tools. By integrating these capabilities, we aim to strengthen our fraud prevention and detection measures.

3.6.7 This participation underscores our commitment to upholding transparency, accountability, and compliance in fraud prevention efforts. By working alongside the Cabinet Office and other stakeholders, we aim to proactively detect potential risks and implement robust measures that protect public funds.