

# Internal Audit and Anti-Fraud Strategy and Annual plan 2020-2021

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# Introduction - April 2020

During December 2019 - February 2020, we drafted a risk-based Internal Audit & CAFT plan for the following year, in line with the requirements of the Public Sector Internal Audit Standards. We updated our understanding of the Council's services through discussion with the Council Management Team and by reviewing the corporate risk register. We had drafted a plan which would have been presented to the April meeting of the Audit Committee for agreement.

As part of that draft plan, there was a contingency in place to enable the plan to be responsive to changes in risks throughout the year. **This became particularly relevant in February and March 2020 as the Coronavirus pandemic started to unfold.** We increased our contingency days to be able to respond to the situation as it evolved, offering responsive advice and support to other services when they needed it.

In March it became apparent that the previously drafted plan was no longer appropriate; also that engagement in audits would become increasingly problematic due to services' need to prioritise their work on the COVID-19 response.

In addition, the Internal Audit in-house team were engaged as follows, meaning 'business as usual' delivery of the Internal Audit plan was not possible from April Mid May;

- Producing guidance note on processes and controls to support the COVID-19 response
- Responding to increased ad hoc requests for advice
- Staff redeployed to Essential Services Hub and COVID-19 Response Team

We have therefore updated the plan and split it into three sections:

## 1. Phase 1 - COVID Response and Recovery

- COVID-19 pandemic response / recovery
- Completion of 2019/20 Internal Audit plan, which was affected in March 2020 by the COVID-19 pandemic.

## 2. Phase 2 – Priority Audits

## 3. Audits Provisionally Deferred to 2021/22

During the year, the plan will be revisited on a monthly basis to ensure that any audits are still appropriate as the situation evolves. **Therefore this provisional plan is very likely to be subject to change.** The Audit Committee will be updated on a quarterly basis as to any changes to the plan being delivered.

# Phase 1 – COVID-19 RESPONSE AND RECOVERY

Provisional Audit Areas / Titles
<ul style="list-style-type: none"> <li><b>COVID-19 pandemic - response and recovery workstreams</b></li> </ul>
<p>Real-time checking of transactions to confirm legitimacy (JOINT REVIEW WITH CAFT)</p> <p>Potential areas for review are below. These will be risk assessed and any testing will be agreed with the Director of Finance on an ongoing basis:</p> <ul style="list-style-type: none"> <li>• Accounts Payable</li> <li>• Contractor Spend</li> <li>• Supplier Relief Administration</li> <li>• Emergency Payment Procedures and PPN 01/20</li> <li>• Commercial rents - claims for financial assistance</li> <li>• Staff Expenditure e.g. Purchase Cards, Agency Time Sheets, Expenses</li> <li>• Business Rates Reliefs and Grants Administration</li> <li>• Direct Payments - Adult Social Services</li> <li>• Revenue and Cashflow Assurance</li> </ul>
<p>Ad hoc advisory support - New processes/controls/projects in response to the COVID-19 emergency</p>
<p>'Recovery' Programme - advisory support to validate any decisions to Retain / Reinvent / Restore services</p>
<ul style="list-style-type: none"> <li><b>Completion of 2019/20 Internal Audit plan</b></li> </ul>
<p>Completion of all audits that were underway as at the end of Q4 of 2019/20</p>
<p>Completion of Q4 2019/20 follow-ups work where still appropriate</p>

## Phase 2 - Priority audits

Prior to the COVID-19 emergency a draft 2020/21 internal audit plan had been prepared. Below are the key audits from that draft plan which we anticipate will be the focus once 'business as usual' services have resumed later in the year. These reviews will be started as early as is feasible, subject to the COVID-19 response work being completed.

The plan will be revisited on a monthly basis throughout the year to ensure that any audits are still appropriate as the situation evolves, in particular depending on how services develop during the 'Recovery' phase. The Audit Committee will be updated on a quarterly basis as to any changes to the plan being delivered.

The audits that were considered less of a priority at this stage have been provisionally deferred to 2021/22 although these will also be revisited towards year end to confirm whether they still remain a priority for internal audit resources.

Directorate	Provisional Audit Title	Provisional audit days
Finance	<b>Follow-up review of 'Finance Global Design Principles' (JOINT REVIEW WITH CAFT)</b>  Review operating effectiveness of controls identified and documented by finance across: * Accounts Payable * Accounts Receivable * General Ledger * Cash & Bank * Non-Schools Payroll * Budget monitoring * Fixed Assets	50
Finance	Pensions - Transition arrangements	15
Finance	Integra - New Modules and Interfaces	15

## Phase 2 - Priority audits (continued)

Directorate	Provisional Audit Title	Provisional audit days
Deputy Chief Executive	Brent Cross Regeneration Project	20
Deputy Chief Executive	Barnet Group - Fire Safety Projects	15
Deputy Chief Executive	Building Control	15
Deputy Chief Executive	Estates Compliance	15
Deputy Chief Executive	Expenses	15
Deputy Chief Executive	Agency Staff	15
Deputy Chief Executive	Cyber Essentials follow-up	15
Deputy Chief Executive	Barnet Group contractual / governance arrangements – Advisory	15
Adults & Communities	Debt Recovery	15
Adults & Communities	Urgent Care Demand - Advisory	20
Adults & Communities	Disabled Facilities Grant	3
Children & Young People	Troubled Families – Payment by Results x 4	8
Children & Young People	Education & Skills – Governance Arrangements	15

## Phase 2 - Priority audits (continued)

Directorate	Provisional Audit Title	Provisional audit days
Children & Young People	Schools audits	60
Children & Young People	Schools Themed Review	15
Environment	Highways - Health & Safety (Deferred from 19/20)	15
Environment	Play and Equipment in Green Spaces – Health and Safety	15
Environment	Resident Parking Permits - renewals	15
Environment	Local Bus subsidy grant	3
Environment	Pothole Grant	3
Assurance	Premises, Licensing and Gambling	15
Cross-Cutting	Managing systems access rights	15
Cross-Cutting	Barnet 2024 Transformation – review of a key project	15
<b>TOTAL</b>		<b>437</b>

## Audits provisionally deferred to 2021/22

Directorate	Provisional Audit Title	Provisional audit days
Finance	Capital and Revenue Budgeting	15
Finance	Council Tax	15
Finance	Medium Term Financial Plan	15
Finance	Property Investment - Advisory	15
Finance	VAT	15
Deputy Chief Executive	Barnet Group Assurance Mapping	5
Deputy Chief Executive	Lease Renewals	15
Deputy Chief Executive	Starters, Leavers and Movers project	15
Deputy Chief Executive	HR and Finance Data Reconciliation	15
Deputy Chief Executive	Customer Transformation Programme – My Account To incorporate ‘Lessons Learnt’ review of Green Waste programme	15
Deputy Chief Executive	Modern Slavery Act / Social Value Act	15
Deputy Chief Executive	Service Delivery Levels - Performance Management of Capita services	15
Adults & Communities	Children’s to Adults’ Transition	15

## Audits provisionally deferred to 2021/22 (Continued)

Directorate	Provisional Audit Title	Provisional audit days
Public Health	Public Health Commissioning	15
Children & Young People	Passenger Transport Service	15
Children & Young People	Post-16 Education and Skills Service	15
Environment	Trees - Health and Safety	15
Assurance	Corporate Complaints	15
Assurance	HB Public Law Income	15
Assurance	Community Safety	15
Cross-Cutting	Insight and Intelligence Network	15
Cross-Cutting	Conduct Standards Compliance	15
Cross-Cutting	Risk Management	15
Cross-Cutting	Performance Management	15
<b>TOTAL</b>		<b>350</b>

# Anti Fraud Strategy and approach

Our annual anti-fraud strategy remains aligned with the strategic approach as outlined in 'Fighting Fraud and Corruption Locally' ([Fighting Fraud and Corruption locally strategy](#)) and provides a blueprint for a tougher response to public sector tackle fraud.

The principles of our strategy remain the same as previous years including the six themes as detailed within the new and updated 2020 FFL (**Culture, Capability, Capacity, Competence, Communication and Collaboration**).

We have adapted our strategy and approach to incorporate a response to these themes as well as consideration of local fraud risks facing the Council alongside horizon scanning on emerging national fraud risks and relevant good practice guidance. Our strategy further demonstrates and supports the Council's commitment to a zero tolerance approach to fraud, corruption, bribery and other irregularity including any Money Laundering activity.

Our strategy and approach is underpinned by the Counter Fraud Framework Manual documents and the work of the CAFT as set out in this annual work plan. It remains the policy of this Council that only the CAFT may investigate allegations or suspicions of fraud, corruption or bribery committed against the London Borough of Barnet and subsidiary holdings such as Barnet Group.

Additionally CAFT are the only authorised Council service to conduct financial investigations under the Proceeds of Crime Act on behalf of all Council Services (and subsidiary holdings) and to further investigate individuals who are suspected of money laundering against the London Borough of Barnet, whether it be internally or externally.

We consider that all of the above fall into 5 key areas and each of these is vital in the delivery of a holistic anti-fraud strategy and an effective service delivery. These keys areas are **Govern, Acknowledge, Prevent, Pursue and Protect** and are expanded on in the next page.

# Anti-fraud strategy and approach cont...

Govern	Acknowledge	Prevent	Pursue	Protect
Having a zero tolerance culture through out the council	Acknowledging and understanding fraud risks	Preventing and detecting fraud to protect the councils resources	Being stronger in punishing fraud and recovering losses	Protecting the council and its residents
				
<ul style="list-style-type: none"> <li>Having robust arrangements and Executive Support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation</li> </ul>	<ul style="list-style-type: none"> <li>Assessing and understanding fraud risks</li> <li>Committing support and resource to tackling fraud and corruption</li> <li>Demonstrating a robust anti-fraud response</li> <li>Communicating the risk to those involved with Governance</li> </ul>	<ul style="list-style-type: none"> <li>Making the best use of information and technology</li> <li>Enhancing fraud controls and processes</li> <li>Developing a more effective anti-fraud culture</li> <li>Communicating CAFT activity and its successes</li> </ul>	<ul style="list-style-type: none"> <li>Prioritising fraud recovery and the use of civil sanctions</li> <li>Developing capability and capacity to punish offenders</li> <li>Collaborating across geographical and sectoral boundaries</li> <li>Learning lessons and closing the gaps</li> </ul>	<ul style="list-style-type: none"> <li>Recognising the harm that fraud can cause in the community</li> <li>protecting public funds, protecting the council from fraud and cyber-crime and also protecting the council from future frauds</li> </ul>

# Anti-Fraud communications Strategy

This year we continue to build upon our communications strategy which envisages increasing CAFT's impact and effectiveness by aligning with the strategic approach set out in the Local Government Fraud Strategy 'Fighting Fraud Locally'.

Our communications strategy is an essential instrument that we envisage will increase CAFT visibility across the organisation and the Borough. We aim to increase awareness around CAFT policies and channels through which concerns and incidents can be reported as well as emphasize the responsibility of staff on making reports and enable residents to report any suspicions or incidents of fraud or wrongdoing.

**Assessing and understanding fraud risks** - It is fundamental for staff and residents to understand the role of CAFT, different types of fraud and through which channels they can report any concerns or incidents of fraud.

- The **internal awareness campaign** and **face to face fraud risk awareness** sessions aim to increase fraud understanding between staff and their ability to detect fraud. In addition, it is important to emphasise their responsibility as council employees/partner employees regarding reporting fraud and abide with the new fraud policies. This will also include relaunching and a phased delivery of e-learning campaign.

- The **external campaign** will be targeted to residents across the council and will aim to increase awareness around fraud and the different ways they can report any concerns. Specific themes of communication around fraud risks will be promoted throughout the year.

**Preventing and detecting fraud** – It is well established that fraud awareness helps promote and strengthen an anti-fraud culture within an organisation. We will aim to ensure that through targeted communications clear messages will be communicated to all stakeholders that fraud is not acceptable and will not be tolerated. We hope that this will ensure that staff and residents are confident to report fraud incidents when they are aware of the consequences of fraud and when the organisation itself actively condemns fraud. This will result in a more effective way of preventing and detecting fraud.

**Being stronger in punishing fraud and recovering losses** – Through the campaign we will be able to deliver the message that fraud does not pay and that we will punish and recover losses within the full force of our ability and the law (where relevant), our policies and authority. By successfully getting staff and residents on board a stronger response to fraud will be delivered. Different stakeholders will support CAFT's work by understanding and identifying fraud and being more empowered to actively condemn fraud themselves through operating within an anti-fraud environment.

In order to support the communications strategy we will devise a detailed targeted delivery plan for the year.

# CAFT work streams

Description of work
<p><b>Corporate Fraud</b></p> <p>To investigate all suspected frauds committed against the Council and effectively pursue fraudsters, by risk assessing and reacting accordingly to all instances of internal and external fraud, corruption or bribery. This work will cover all council services and subsidiary holdings such as Barnet Group. We continue to offer advice and assistance to colleagues and other services, on particular issues and/or fraud awareness. This covers staff fraud investigations (including where appropriate working closely with HR to support disciplinary offences) and also external fraud attacks on council services and finances.</p> <p>Internal Audit and CAFT are committed to the managed audit approach, which is demonstrated through the number of joint Audit and Fraud reviews listed throughout the workplan. Additionally, any suspected or significant controls weaknesses or fraud risks that are identified throughout the year (and/or as a result of a fraud investigation) are added to the plan as a joint review.</p>
<p><b>Tenancy Fraud</b></p> <p>To effectively deal with the prevention, detection, deterrence and investigation (and prosecution where appropriate) of all aspects of Tenancy Fraud (application, sub letting, not resident, succession and right to buy fraud) including maximising the recovery of properties where Tenancy Fraud is proven with a target of at least <b>60</b> recovered properties set for 2020/21.</p> <p>We will deliver at least <b>four</b> intelligence led pro-active anti fraud drives as well as work to support Barnet Homes exercises throughout the year with the aim to tackle tenancy fraud issues in our borough.</p>
<p><b>Concessionary Travel Fraud</b></p> <p>To investigate all suspected frauds relating to Concessionary Travel including, Blue Badge misuse, Freedom pass fraud, Resident Parking and all frauds relating to applications for these concessions which are committed against the Council and effectively pursue the fraudsters.</p> <p>We will deliver at up to Eight intelligence led joint (with the Met Police and NSL parking ) street operations as well as other on-going intelligence led pro- active work to tackle Blue Badge Misuse / Fraud in our Borough.</p>

## CAFT work streams continued

Description of review
<b>Financial Investigations</b>
To initiate Financial investigations under the Proceeds of Crime Act in relation to all frauds (where appropriate) to ensure that any person's subject to a criminal investigation by Barnet do not profit from their criminal action. We will also continue to provide this service to other local authorities on a commercial basis.
<b>Cabinet Office - National Fraud Initiative (NFI)</b>
<p>The NFI is a national public sector data matching exercise. Data uploads are due to take place in October 2020 and matches are due to be received in January 2021 for review, risk assessment and/or investigation. These will form part of this years and next years proactive work program and be used to assist in focusing joint work with Audit.</p> <p>CAFT will co-ordinate this exercise for the Council and investigate related referrals. Data sets include areas such as Disabled Blue Badge, Parking Permits, Direct Payments, Procurement data, Pensions and Payroll as well as data from Barnet Homes.</p>
<b>Parking Fine Appeals</b>
<p>Previous investigative evidence has demonstrated that there have been a number of cases of parking appeals being made fraudulently, which have not been highlighted under the current methodology.</p> <p>CAFT will co-ordinate a data matching exercise to verify that the appellants with the highest volume of successful appeals have not been making them on fraudulent grounds.</p>
<b>Covid-19 pre-payment checks</b>
In response to the Chancellor's announcement of grant payments to small businesses based in the borough, CAFT have been working with other departments to provide a pre-payment assurance function and will continue to provide a post payment investigative function to ensure that funds that have been paid have been done so accurately.

## CAFT work streams continued

Description of review
<b>Internal data matching and use of analytics</b>
To initiate internal data matching in order to develop more data led pro-active investigations and allow CAFT to have a greater ability to investigate and adopt a preventative measures approach to a number of council services
<b>Fraud Awareness Training</b>
CAFT will endeavour to launch a council wide, service bespoke, fraud awareness training package which allows both the ability to add to the council's zero tolerance culture and also raises the profile of the department across the organisation allowing for a more effective and wide ranging variety of investigations to be undertaken.

# Background - General

## Corporate Objectives

This strategy and plan demonstrate how Internal Audit and the Corporate Anti-Fraud Team (CAFT) support the Council in achieving its overall aims and objectives whilst maintaining the necessary professional standards.

The Council's Corporate Plan 2019-2024 identifies three main outcomes which have been based on consultation with residents:

- **A pleasant, well maintained borough that we protect and invest in**
- **Our residents lead happy, healthy, independent lives with the most vulnerable protected**
- **Safe and strong communities where people get along well**

Additionally in line with the ongoing development of the Corporate Plan we will also consider how we our combined work can also support the new developing corporate narrative based around the new four themes of

**Thriving; Family Friendly; Healthy, and Clean, Safe and Well Run.**

These outcomes will be considered as part of each audit, as applicable.

## Officer and Management Responsibilities

For Internal Audit and CAFT to contribute to the Council's overall achievement of its objectives, it is essential that officers and management play a full role in the assurance work undertaken. The expectations from management are:

- Strategic level involvement to inform the annual plan;
- Operational level involvement with individual reviews;
- Being open and honest with audit and CAFT staff;
- Making staff and records available when requested;
- Responding to draft reports in the agreed timescale;
- Only accepting recommendations with which they agree, and providing timescales for implementation that are achievable; &
- Implementing the agreed actions (by the agreed date) arising from the reviews.

The responsibility for a sound system of internal control and the prevention and detection of fraud rests with management. Work performed by Internal Audit and CAFT should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Those risks identified and recommendations raised should be considered in line with the Council's current Risk Management Framework.

# Background - Internal Audit

## Internal Audit

Internal Audit provide independent and objective assurance to the Council, its Members, the Council Management Team (including the S151 Officer) to support them in discharging their responsibilities under S151 of the Local Government Act 1972, relating to the proper administration of the Council's financial affairs.

Internal Audit ensure a positive culture of internal control improvement, effective risk management and good governance. The purpose, authority and responsibility of the internal audit activity are formally defined in the Internal Audit Charter, which will be periodically reviewed and presented to senior management and the Audit Committee for approval. Internal audit will be delivered and developed in accordance with this Charter.

## Internal Audit Service Provision

The Internal Audit service is delivered through a mixed economy model, which includes an in house team and external provider, currently PwC.

We work closely with 7 other London Boroughs (Barking & Dagenham, Enfield, Hammersmith & Fulham, Royal Borough of Kensington & Chelsea, Lambeth, Waltham Forest and Westminster) under a framework contract between Barnet and PwC / Mazars for the provision of internal audit, risk management, anti-fraud and advisory services. Collectively we are the Cross Council Assurance Service (CCAS).

The vision for CCAS is to support participating boroughs in creating an optimised assurance service that enables each organisation to manage risk more effectively, improve service agility and the ability to deliver more for less.

Being a part of this framework enables us to:

- work more closely with a number of other London Boroughs, sharing expertise, knowledge and working practices to further enhance the efficiency and effectiveness of the service; and
- develop a platform to harmonise working practices and audit processes and enhance the skills and capacity of the in house teams to deliver a greater proportion of internal audit work and to share audit activity and resource planning;
- develop our Data Analysis skills; and
- provide income to Barnet via a 1% contract management fee.

## Managed Audit Approach

Internal Audit and CAFT are committed to the managed audit approach, which ensures joining up with External Audit to make the best use of resources and to avoid duplication of effort

# Background - CAFT

## Corporate Anti-Fraud Team (CAFT)

All CAFT work is conducted within the appropriate legislation and through the powers and responsibilities as set out within the financial regulations section of the Council's constitution. CAFT supports the Chief Finance Officer in fulfilling their statutory obligation under section 151 of the Local Government Act 1972 to ensure the protection of public funds and to have an effective system of prevention and detection of fraud and corruption. It supports the Council's commitment to a zero tolerance approach to fraud, corruption, bribery and other irregularity including any Money Laundering activity.

The Council has a responsibility to protect the public purse through proper administration and control of the public funds and assets to which it has been entrusted. Through the work of the CAFT in the previous year we recognise that the organisation needs to strengthen the anti fraud culture, and we aim to progress this with anti fraud awareness and communications campaigns, including the relaunch of our e-learning programme as well as bespoke face to face fraud risk workshops, in addition we will continue to work jointly with relevant services including internal audit on improving internal controls.

We remain committed to closer collaboration with Internal Audit as demonstrated through this plan, including conducting joint reviews, through intelligence and utilising data from the National Fraud Initiative exercise, to ensure that we have a risk based approach to inform audit reviews and targeted sampling.

Work processes are designed for compliance with legislation and best practice as well as maximum efficiency.

The team is structured so as to support the following work streams:- **Corporate Fraud** (which includes Staff Fraud as well attacks on the public purse from external sources), **Concessionary Travel Fraud** (which includes Application fraud, Blue Badge Fraud and Misuse as well as Freedom Pass Fraud Investigations), **Tenancy Fraud** (which includes Housing Needs, Subletting, Right to Buy and Succession fraud) and **Financial Investigations** in accordance with the **Proceeds of Crime Act**. We continue to review all fraud related policies, working procedures and processes to ensure that they reflect best practice and legislative requirements, whilst contributing to the to the overall objectives of the team and that we are efficient, effective and provide value for money.

We believe that CAFT continue to provide an efficient value for money counter fraud service and that is able to investigate all referrals or data matches to an appropriate outcome. CAFT also provide advice and support to every aspect of the organisation including its partners and contractors. This advice varies between fraud risk, prevention and detection, money laundering and other criminal activity as well as misconduct and misuse of public funds. Some of the matters will progress to criminal investigation and others will not, but in all cases appropriate actions, such as disciplinary or asset recovery are taken. It is this element of the work of CAFT that is hard to quantify statistically.

# Performance Indicators - Internal Audit

The service has a number of performance indicators in place to assess whether performance is effective and efficient\*

Performance Indicator	Target	Reporting frequency
% of Plan delivered	Based on 95% complete of those due in quarter	Quarterly
Verification that Critical, High and Medium Risks have been mitigated by management at the time of follow up	90%*	Quarterly
% of reports year to date achieving: <ul style="list-style-type: none"> <li>• Substantial</li> <li>• Reasonable</li> <li>• Limited</li> <li>• No Assurance</li> </ul>	N/A	Quarterly
Average customer satisfaction score for year to meet or exceed acceptable level for at least 85% of completed surveys	85%	Exception basis - if not met

\* Note that during Phase 1 of the 2020/21 Internal Audit & CAFT plan performance against this target will be reported differently. Due to the COVID-19 response, more flexibility will be needed when setting target dates for completion of actions. A pragmatic approach will be taken when reporting the outcome of internal audit follow-up work during this period.

# Performance Indicators - CAFT

The service has a number of performance indicators in place to assess whether performance is effective and efficient. Performance against these indicators will be reported to the audit committee on a quarterly basis as well as details of outcomes on noteworthy concluded investigations, outcomes of pro-active exercises and joint audit /CAFT reviews.

Corporate Investigation Team	Concessionary Travel Fraud Team	Tenancy Fraud Team
Number of <b>Fraud investigations</b> (opened and closed) including summary breakdown of service area and Fraud type.	Number of <b>Disabled Blue Badge Fraud investigations</b> (opened and closed) including summary breakdown fraud type	Number of <b>Tenancy Fraud investigations</b> (opened and closed) including summary breakdown by fraud type
Number of <b>Prosecutions</b> or other <b>Sanction</b> for each category.	Number of <b>Prosecutions</b> or other <b>Sanction</b> for each category.	Number of <b>Prosecutions</b> or other <b>Sanction</b> for each category
Number of <b>Dismissals / staff no longer employed</b> as a result of CAFT intervention.	Number of <b>Blue Badges seized</b> as a result of misuse, lost, stolen, forged, counterfeits being identified	Number of <b>Properties recovered</b> as well as the Number of <b>Right to Buy</b> and <b>Housing applications denied</b> as a result of CAFT intervention.
Financial Investigations Team		
Number of <b>Financial investigations</b> (under Proceeds of Crime Act) opened and closed including summary breakdown of service area as well as the amounts recovered.		
Other information reported as per Policy requirements		
<b>Whistleblowing referrals</b> - number received (and summary detailed provided on closed cases where appropriate).	Number of <b>Surveillance</b> requests / authorisations in accordance with the Regulation of Investigatory Powers Act (RIPA) 2000 (and summary detailed provided on concluded investigations if proven).	