

Appendix 1 - Analysis of the number of cases investigated between 01/04/2023 and 31/03/2024

1. The chart below provides a detailed analysis of the number of completed investigations, during the 2023/24 reporting year, showing all fraud and investigation types along with the value of investigated cases, including where these can be quantified, the value of corporate and whistleblowing investigations. It also provides the previous full year reporting data for comparative purposes.
2. The nature of the concerns raised under the City's whistleblowing channels mean that not all investigations completed under this discipline will have a financial value attached but may instead result in other outcomes such as disciplinary action, or control environment recommendations.

Activity	Completed Investigations 01/04/2023 – 31/03/2024	Value (£'s) 01/04/2023 – 31/03/2024		Completed Investigations 2022/23	Investigation Value (£'s) 2022/23
Social Housing Tenancy Fraud ¹	14	539,634 ^(N)		12	715,512 ^(N)
Right to Buy ²	2	Nil		0	Nil
Housing Application Fraud ³	3	9,720 ^(N)		6	Nil
Blue Badge Fraud	0	NIL		4	2,600 ^(N)
Corporate Investigations ⁴	8	414,602		11	610,553
Council tax investigations	22	13,218		15	6,771
Whistleblowing Disclosures	7	Nil		4	Nil
Total	56	977,174		52	1,354,876

Notes:

¹ Successful possession gained has a notional cost of £59,626 loss to the public purse as per tenancy fraud values formula designed and produced by the Tenancy Fraud Forum and the London Borough Fraud Investigators Group.

² Right to Buy uses true discount value £112,300 per property.

³ Positive outcomes in respect of housing application fraud investigations result in stopping fraud impacting the City at the point of application and mitigates future investigation costs and losses to the public purse, in essence, avoiding the equivalent cost of a tenancy fraud. Associated NFI value £3,240 per outcome.

⁴ Corporate Fraud Investigations include cases of fraud, error, corruption, theft or conduct investigated directly by Internal Audit and/or investigation supported by Internal Audit & Risk Management and are not necessarily cashable savings.

^(N) Denotes Notional Costs