

## Appendix 1 - Analysis of the number of cases investigated between 01/04/2020 and 30/09/2020

1. The chart below provides a detailed analysis of the number of completed investigations, during the first half of the reporting year 2020/21, 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 half yearly 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.

<b>Activity</b>	<b>Completed Investigations 01/04/2020 – 30/09/2020</b>	<b>Investigation Value (£'s) 01/04/2020 – 30/09/2020</b>		<i>Completed Investigations 01/04/2019 – 30/09/2019</i>	<i>Investigation Value (£'s) 01/04/2019 – 30/09/2019</i>
<b>Social Housing Tenancy Fraud <sup>1</sup></b>	<b>2</b>	<b>36,000</b>		<i>7</i>	<i>126,000</i>
<b>Right to Buy <sup>2</sup></b>	<b>0</b>	<b>Nil</b>		<i>0</i>	<i>Nil</i>
<b>Housing Application Fraud <sup>1</sup></b>	<b>5</b>	<b>90,000</b>		<i>1</i>	<i>18,000</i>
<b>Blue Badge Fraud</b>	<b>0</b>	<b>Nil</b>		<i>0</i>	<i>Nil</i>
<b>Corporate Investigations <sup>3</sup></b>	<b>3</b>	<b>8,440</b>		<i>7</i>	<i>69,825</i>
<b>Council tax investigations</b>	<b>4</b>	<b>5,778</b>		<i>5</i>	<i>1,027</i>
<b>Whistleblowing Referrals</b>	<b>2</b>	<b>Nil</b>		<i>3</i>	<i>Nil</i>
<b>Total</b>	<b>16</b>	<b>140,218</b>		<i>23</i>	<i>214,852</i>

**Notes:**

<sup>1</sup> Successful possession gained, and housing application fraud identified valued at £18,000 per property/application, in-line with nationally accepted values associated with social housing tenancy fraud.

<sup>2</sup> RTB discount value: £108,000 2019/20, per property.

<sup>3</sup> Corporate Fraud Investigations include cases of fraud, corruption, theft or conduct investigated directly by Internal Audit and/or investigation supported by Internal Audit.