

Appendix 1 - Analysis of the number of cases investigated during 2022/23 vs 2021/22.

1. The table below provides a detailed analysis of the number of completed investigations during the 2022/23 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 reporting years 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 result in a financial value, as other outcomes such as disciplinary action, or control environment recommendations result from our whistleblowing investigations.

Activity	Completed Investigations 2022/23	Investigation Value (£'s) 2022/23		<i>Completed Investigations 2021/22</i>	<i>Investigation Value (£'s) 2021/22</i>
Social Housing Tenancy Fraud ¹	12	715,512^(N)		<i>7</i>	<i>417,382^(N)</i>
Right to Buy ²	0	Nil		<i>0</i>	<i>Nil</i>
Housing Application Fraud ³	6	Nil		<i>4</i>	<i>Nil</i>
Blue Badge Fraud	4	2,600^(N)		<i>0</i>	<i>Nil</i>
Corporate Investigations ⁴	11	610,553		<i>9</i>	<i>40,018</i>
Council tax investigations	15	6,771		<i>6</i>	<i>2,663</i>
Whistleblowing Referrals	4	Nil		<i>5</i>	<i>Nil</i>
Total	52	1,335,436		<i>31</i>	<i>460,063</i>

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.

⁴ Corporate Fraud Investigations include cases of fraud, corruption, theft or conduct investigated directly by the Internal Audit Counter Fraud Team, and/or a management investigation supported by Internal Audit.

^(N) Denotes Notional Costs