

Appendix 1 - Analysis of the number of cases investigated between 01/04/2024 and 30/09/2024

1. The chart below provides a detailed analysis of the number of completed investigations, during the 2024/25 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 01/04/2024 – 30/09/2024 | Value (£'s) 01/04/2024 – 30/09/2024 | | Completed Investigations 01/04/2023 – 30/09/2023 | Value (£'s) 01/04/2023 – 30/09/2023 |
|---|--|---|--|--|---|
| Social Housing Tenancy Fraud ¹ | 10 | 357,756 ^(N) | | 10 | 539,634 ^(N) |
| Right to Buy ² | 14 | Nil | | 2 | Nil |
| Housing Application Fraud ³ | 8 | 9,720 ^(N) | | 1 | 3,240 ^(N) |
| Blue Badge Fraud | 1 | 575 | | 0 | Nil |
| Corporate Investigations ⁴ | 4 | 8,710 | | 15 | 110,616 |
| Council tax investigations | 2 | Nil | | 5 | 4,843 |
| Whistleblowing Disclosures | 3 | Nil | | 1 | Nil |
| Total (£) | 42 | 376,761 | | 34 | 658,333 |

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 fraud proven uses true discount value £112,300 per property | nil value - application screening completed by Counter Fraud Team.

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