

Appendix C - Leicestershire County Council - Fraud Risk Assessment - 2019

#	Area	Impact	Likelihood	Risk Score
COMMON FRAUD AREAS (EXCLUDING NFI)				
1	Members' Allowances / Expenses	4	1	4
2	Council Tax Discount / Local Council Tax Support	2	2	4
3	Business Rate Fraud	2	2	4
4	Procurement - From initial need development through to contract award	3	3	9
5	Procurement - Contract Management Fraud - Supplier manipulating its contract with the council for financial gain i.e. duplicate payments, inaccurate payments, claims for additional work etc.	3	3	9
6	Procurement Cards	1	4	4
7	Economic and Voluntary Sector Support Fraud / Grant Fraud	2	1	2
8	Employee Fraud - Allowances & Expenses	3	3	9
9	Employee Fraud - Recruitment	2	2	4
10	Employee Fraud - Ghost Employees	2	1	2
11	Creditor Fraud - False Payments	2	2	4
12	Mandate Fraud	3	2	6
13	Schools - LA Maintained	3	3	9
14	Residential and Non-Residential Adult Social Care - Deprivation of Income	3	5	15
15	Adult Social Care - Abuse of Service Users' Funds, Property etc.	3	3	9
16	Adult Social Care - Personal Budgets	2	5	10
NATIONAL FRAUD INITIATIVE (NFI) RELATED FRAUD AREAS				
17	Pension Fraud - died but still being paid - <i>NFI Report 52</i>	2	1	2
18	Pension Fraud - pensioner reemployed - <i>NFI Reports 54, 55, 78</i>	1	1	1
19	Employee Fraud - abuse / misuse of time and resources - <i>NFI Reports 65, 66, 68</i>	1	3	3
20	Employee Fraud - no entitlement to work in the UK - <i>NFI Reports 70, 73</i>	2	3	6
21	Employee / Procurement Fraud - improper employee / supplier relationship - <i>NFI Reports 80, 81</i>	2	3	6
22	Blue Badge Misuse - <i>NFI Reports 170, 172</i>	2	3	6
23	Concessionary Travel <i>NFI Report 172</i>	1	3	3
24	Residential Care - <i>continuing to pay care home fees etc. after a SU dies - NFI Report 173</i>	1	2	2
25	Insurance Claimants - <i>NFI Report 180</i>	1	5	5
26	Creditors - duplicate payments - <i>NFI Reports 700-703, 707-713</i>	3	2	6
FRAUD - OTHER - CASH & ASSETS				
27	Foodcourt - Cash & Stock	1	2	2
28	Libraries - Cash & Assets	1	3	3
29	Museums - Cash & Assets	2	3	6
30	Registration Service - Cash & Assets (incl. risk of identity theft)	3	1	3
31	Registration Service - Public Protection & Counter Fraud Issues, e.g. misinformation to obtain welfare/benefits, identity theft, sham marriages	3	1	3
32	Beaumanor Hall - Cash and Stock	1	2	2
33	Country Parks - Cash and Assets	1	1	1
34	Adult Learning Service - Cash	2	4	8
35	Leicestershire Highways - MOTs - Cash, fraudulent use of certificates etc.	1	2	2
36	Leicestershire Highways - Stores, Plant etc.	3	2	6
37	Central Print Service - Cash & Assets	1	1	1
38	Integrated Passenger Transport Unit - Misuse of Assets, e.g. vehicles	1	4	4
39	Misappropriation of Surplus Assets, e.g. furniture, ICT	1	2	2
40	Imprest Accounts / IRSs	1	3	3
41	Money Laundering Activity	2	2	4
42	Public Health – activity level based payments	3	1	3
E-FRAUD				
43	Cyber Fraud	4	2	8
BRIBERY & CORRUPTION				
44	From a prospective contractor to influence the outcome of a procurement exercise	4	2	8
45	From a member of the public in return for priority over fostering and adoption approvals	4	1	4
46	From a businesses or 'rogue traders' in return for not investigating trading standards complaints or not investigating offences/not instituting legal proceedings	3	1	3
47	From a parent in return for the allocation of a school place which they are otherwise not entitled to	3	1	3
48	Bribing an external assessment agency (e.g. OfSTED, CQC) to issue a positive report when this otherwise wouldn't be the case	4	1	4
49	Bribery with regard to matters concerning investments	4	1	4
50	Bribing an elected member, e.g. development & planning decisions	4	1	4

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