

## Appendix C

### Potential Fraud Risks discussed with Officers

	<b>Fraud Risk</b>
<b>a.</b>	<b><u>Personnel/Payroll:</u></b>
	False identity
	False qualifications
	Working elsewhere whilst off sick
	Fraudulent expense claims
	Fraudulent travel claims
	Fraudulent qualifications
	Not working contracted hours
	Abuse of position/corruption
	Employee commits benefit fraud
<b>b</b>	<b><u>Procurement:</u></b>
	Abuse of purchasing cards
	Contract awards
	Collusion
	False invoicing
	Obtaining goods for personal use.
<b>c.</b>	<b><u>Fees and Charges:</u></b>
	Claiming false exemptions and discounts
<b>d</b>	<b><u>Cash Collection:</u></b>
	Theft of cash
	Teeming and lading
	Money Laundering
<b>e.</b>	<b><u>Service Specific:</u></b>
	Housing Benefits
	Housing Tenancy
	Council Tax discount
	Council Tax liability - fake tenant
	Council Tax reduction
	NDR- reliefs
	NDR – empty properties
	NDR liability – fake tenant
	NDR – Premises not recorded as business use
	Right to buy
	Homelessness
	Housing Register
	Private Landlords
	Disabled Facilities Grant
	Disabled parking/blue badge
	Direct payments/personal budgets
	Local welfare assistance
	Abuse of clients funds
	Insurance claims
	Investment fraud
	Economic and third sector support
	Land disposal
	Planning applications
	Taxi licensing
	Schools
	Councillor expenses