

Audit and Governance Committee

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| DATE | 06/04/2025 |
| REPORT OF | Executive Director – Place and Resources |
| SUBJECT | Annual Fraud Report 2024/25 |
| STATUS | Open |

CONTRIBUTION TO OUR AIM

Effective counter fraud and corruption arrangements support the delivery of the Council's strategic objectives by contributing to effective governance arrangements and ensuring financial loss is kept to a minimum.

EXECUTIVE SUMMARY

This report highlights the work that has been undertaken for the prevention and detection of fraud, corruption and financial misconduct, within North East Lincolnshire Council for the period April 2024 to March 2025.

RECOMMENDATIONS

Members are asked to consider the content of this report as part of their responsibilities for monitoring and reviewing the Council's arrangements in relation to fraud and corruption. Members are also asked to consider the following documents which are included in the report:

- Self-Assessment Checklist according to the Chartered Institute for Public Accountancy and Finance (Appendix 1).
- Annual Fraud Plan for 2025/26 (Appendix 2).

REASONS FOR DECISION

The Committee's responsibilities include monitoring the effectiveness of the Council's arrangements for managing the risk of fraud. The objective of the report is to aid members assessment of the current counter fraud activity and to endorse the priority plans for the following year.

1. BACKGROUND AND ISSUES

The Council's framework to tackle fraud, corruption and misappropriation was approved by Audit and Governance Committee in November 2023. The framework follows national guidance as laid out in the document 'Fighting Fraud and Corruption Locally -a strategy for the 2020's', and is based upon the key principles of:

- Govern
- Acknowledge and understand

- Prevent and detect
- Pursue
- Protect

The attached annual report highlights the work carried out in each of these areas and demonstrates the Council's continuing commitment to minimise the risk of fraud and error.

2. RISKS AND OPPORTUNITIES

The Council will take proportionate measures to tackle fraud and corruption and this report demonstrates the work undertaken against set objectives. The risk of fraud is wide, and the Council must focus on identifying risk indicators to ensure opportunities are not missed that would impact on the Council's reputation.

Effective and co-ordinated anti-fraud arrangements are essential to protect the Council against financial loss and harm to reputation. This is imperative to ensure public funds are reserved for the most deserving areas in the community.

3. OTHER OPTIONS CONSIDERED

No other options were considered, as the production of an Annual Fraud Report is considered best practice as laid out by CIPFA and the requirement for the Audit & Governance Committee to consider an Annual Fraud Report is a part of its Terms of Reference.

4. REPUTATIONAL AND COMMUNICATIONS CONSIDERATIONS

As well as financial loss caused by fraud, there can also be reputational harm for those organisations which do not manage the risk of fraud effectively. The production of an annual report helps mitigate reputational risk by providing assurance to stakeholders on proportionate action undertaken.

5. FINANCIAL CONSIDERATIONS

There is no additional expenditure required as a consequence of this report.

6. CHILDREN AND YOUNG PEOPLE IMPLICATIONS

There are no specific implications for Children's Services.

7. CLIMATE CHANGE AND ENVIRONMENTAL IMPLICATIONS

There are no climate change or environmental implications arising from this report.

8. CONSULTATION WITH SCRUTINY

Not applicable. This report is subject to discussion with Audit & Governance Committee.

9. FINANCIAL IMPLICATIONS

The financial implications of fraud are highlighted in the accompanying report.

10. LEGAL IMPLICATIONS

There are no direct legal implications arising from the report.

11. HUMAN RESOURCES IMPLICATIONS

The Council takes matters in relation to fraud and corruption seriously. Staff Codes of Conduct reinforce the Council's counter fraud message. Any allegations involving employees are dealt with through the Council discipline procedure and where cases are proven, appropriate sanctions are issued which may include dismissal.

12. WARD IMPLICATIONS

No specific ward implications.

13. BACKGROUND PAPERS

Anti-fraud and corruption strategy (November 2023).

14. CONTACT OFFICER(S)

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Sharon Wroot

Executive Director – Place and Resources



North East Lincolnshire Council

Annual Fraud Report

2024/25

Introduction

The North East Lincolnshire Council Anti-Fraud and Corruption Strategy sets out the approach to reduce the risk of fraud and corruption, detecting offences, and the actions taken when fraudulent activity is detected.

The approach to delivering the strategy is led by the Audit & Assurance team; the Fraud Team working in partnership with the Audit Team to ensure resilience in processes aimed at preventing fraud and error.

This report highlights the work which has been carried out across the council during 2024/25 under the key principles of:

- Govern
- Acknowledge and understand
- Prevent and detect
- Pursue
- Protect

Govern

The Council has a framework of procedures and controls to minimise the risk of loss due to fraud. The Anti-Fraud and Corruption Strategy makes it clear that fraud and corruption will not be tolerated. The strategy is due for review in November 2025.

Supporting policies and procedures are also reviewed on a regular basis to ensure they continue to provide clear guidance to protect the Council from fraud and corruption. The Fraud Response Plan is also due for review in November 2025; relevant processes in that plan are being promoted to ensure proactive steps are being taken to reduce fraud risk.

In line with guidance, a self-assessment of counter fraud arrangements has been completed in accordance with The Chartered Institute for Public Finance and Accountancy (CIPFA) Code of Practice for Managing Risk of Fraud and Corruption. The report is attached at Appendix 1 and findings are considered for work being completed in 2025/26. The results demonstrate a clear framework based on a sound understanding of the fraud landscape but with acknowledged improvements to that service including increased resilience, enhanced and continuing use of risk assessment, increase in resources to meet investigative and preventative capacity, the recording and sharing of intelligence around fraudulent behaviour, and the engagement in national initiatives (e.g. National Fraud Initiative) to ensure full engagement in opportunities to identify fraud.

Acknowledge and Understand

Though fraud offences nationally are reducing, fraud is still considered the most prevalent crime¹, and latest estimates of fraud losses within Local Government have

¹ [Crime in England and Wales: year ending March 2023](#)

increased from £7.8bn in 2017 to £8.8bn in 2023². It is clear that fraud is, and will remain, a significant risk.

The Council must act to prevent and detect fraud (and error) where possible. All staff have a responsibility to understand what fraud looks like, what to do when it is suspected, and how to report it. Advice and guidance is available on the Council intranet pages and the fraud awareness e-learning module that was specifically developed to raise awareness of fraud became mandatory for all employees and elected members in March 2023.

As of November 2024, over 2000 employees and 38 elected members have completed the e-learning. Academy NEL have processes in place to ensure new employees have to complete the course and refresher training is promoted on the same basis.

Further e-learning modules covering Mandate Fraud, and Bribery and Corruption are also available on the Academy NEL platform. It is essential that all employees consider fraud as part of their daily business. The Fraud Team are unlikely to be the ones who discover fraud and rely on the eyes and ears of the workforce to tackle this area together. A proposal is being made to People and Culture to offer a short introduction to fraud for new employees on their induction day.

The Fraud Team utilises risk assessment procedures to consider areas of threat and risk, and to ensure resources are allocated according to priority. Judgements are made based on both local and national trends. Working in conjunction with Audit and Assurance allows processes to be reviewed to ensure steps are taken to reduce the risk of fraudulent applications and acts.

Recent work with the Audit Team has highlighted areas where the Fraud Team will complete workshops with staff from areas considered higher risk and include Council Tax, Business Rates, Procurement, and HR, which is also in accordance with the national fraud risks³ reported by Chartered Institute of Public Finance and Accountancy (CIPFA) 2020. Workshops are planned from February 2025 starting with the key risk area of Council Tax.

Preventing and Detecting Fraud

The Council receives fraud reports from members of the public, other Council departments, and external partners. All such referrals are assessed on the quality of evidence and likelihood of successful investigation, along with recovery of Council funds.

It is imperative that proactive steps are taken to identify fraud, and error, at the earliest opportunity, to ensure losses are reduced. Work is currently underway to consider enhanced data matching opportunities, along with the use of technology to provide the team with an analytical capability. The objective will be to raise

² Annual Fraud Indicator 2023, Crowe, Peters & Peters and University of Portsmouth

³ Chartered Institute of Public Finance & Accountancy – Fraud and Corruption Tracker

efficiency around identification of fraud indicators and increase the revenue coming in to the Council by removing discounts and entitlements that have been obtained fraudulently.

Council Tax Fraud

This is a high-risk area subject to bulk fraud cases and receives priority resourcing. This also ensures revenue is protected as cases are allocated based on factors including recovery of financial loss.

Council Tax Single Residency Review (SRD)

The council has approximately 75,825 Council Tax payers, of which about 26,183 receive a SRD entitling them to a 25% reduction in their Council Tax bill. It is clear that continuing intervention is required in this area. Failure to identify households where there is a second (adult) resident results in a significant lowering of Council revenue and impacts on the services available to those most in need in the community.

The monthly review process has been in place since 2021 and repeatedly demonstrates positive value for money. The process involves the complex use of data matching technology to highlight cases where there is information to suggest the application for Single Person Discount was fraudulent, or where a failure to disclose information around a change of circumstances may have occurred.

| Measure | 2022/23 | 2023/24 | 2024/25* |
|----------------------------|----------------|----------------|-----------------|
| Letters Sent | 632 | 368 | 99 |
| Responses | 563 | 325 | 83 |
| Changes Reported | 160 | 111 | 32 |
| SRD Removed | 141 | 165 | 47 |
| % Conversion | 22.3% | 44.8% | 47.4% |
| Charge Generated | £54654 | £36884 | £13761 |
| Recovered Liability | £3334 | £4262 | £1123 |

*It should be noted that data for the current year under review is based on three month's performance as the Fraud Team monthly review was paused whilst the Local Taxation and Benefits Team conducted a review of all Single Person Discount households. The monthly review process has recommenced in February and data will be available in due course. Extrapolation of the data would suggest an approximate charge of £35,000 being generated had the review process not been paused.

It is worth noting that some Single Person Discounts are replaced by student discounts and this ensures the entitlement is only in place for a time-limited period and allows full liability to be charged at the earliest opportunity.

Council Tax Single Residency Review – Data Matching Pilot

During the time the monthly review process was on hold, some testing of further data matching capability was conducted to explore the prospect of increasing the volume of case identification with a view to identifying cases which would generate additional revenue for the Council. A sample of approximately 100 cases was reviewed which the data matching algorithm had scored as medium risk as opposed to high.

The results demonstrate a significant removal of Single Person Discounts and the prospect of generating further Council revenue through increased Council Tax liability in addition to the existing work carried out. This additional fraud identification supports the overall objective of reducing the number of discounts that are not legitimately held and further protects the public purse. Consideration is being given to the requirement for additional resourcing to facilitate this further crucial work as current capacity is not sufficient.

| Measure | Medium Risk Trial 2024 |
|-------------------------|-------------------------------|
| Letters Sent | 73 |
| Responses | 56 |
| SRD Removed | 24 |
| % Conversion | 32.8% |
| Charge Generated | £11024 |

Council Tax Support

Investigations are conducted under the Council Tax Regulations where claimants are suspected, for example, to have undeclared assets, or property, that would affect their claims. Changes to the administration of this claim type over recent years have seen a reduction in reports. The Council is currently investigating one case where the loss exceeds the current threshold of £2000.

Council Tax – General Offences

In addition to the proactive Single Person Discount data matching work, the Council also investigates reports of fraud that affect Council Tax liability and reduce valuable revenue intended for the benefit of the community. The Council has investigations ongoing likely to reach the threshold for prosecution in court and in particular investigations in respect of empty properties, generating an increased liability, are seen as an area to deter future offending and raise awareness around reporting.

There have been four new investigations, and 20 cases closed during the year. The loss recovered from these cases was lower than the previous year at £1884. The

main reason for the change is seen as the temporary reduced team staffing which has impacted on capacity.

Participation in the National Fraud Initiative (NFI)

The NFI is a Cabinet Office data matching initiative from a number of public and private organisations to identify potential fraud. The national exercise takes place every two years and the 2024/25 exercise is now underway.

The exercise is given significant support by the Audit and Assurance Team who are in the early stages of cleansing the bulk data returned. The Fraud Team have committed a resource to relevant data matches that indicate a requirement for fraud investigation.

On completion of the exercise the team will assess the effectiveness of the NFI in producing fraud indicators and that assessment will inform the use of other data matching resources going forward.

Fraud Referrals

Fraud reports are assessed against information held by the Council, including financial loss to the Council, to ensure appropriate allocation for proportionate investigation.

In 2024/25, the approximate number of reports received totals 120. This exceeds the previous year. Positive changes to the recording of reports will allow 2025/26 to present a more precise breakdown of referrals and outcomes.

There is a close working relationship with the Department for Work and Pensions as many referrals are made to them for investigation, where passported benefits such as Universal Credit is in payment. The number of Housing Benefit allegations continues to drop due to DWP changes to the benefit process.

Disabled Persons Blue Badge Scheme

The Blue Badge (Disabled Parking) Scheme provides a national arrangement of parking concessions for those people who have a permanent or substantial disability. The misuse of the Blue Badge scheme undermines the benefits of the scheme, impacts upon local traffic management and creates hostility amongst other badge holders and members of the public. It can result in a genuinely disabled person being unable to access designated parking spaces.

The following action has been taken in relation to misuse of the blue badge scheme.

| Measure | Number |
|--------------------------|---------------|
| Reports Received | 8 |
| Investigations Completed | 8 |
| Prosecutions | 0 |

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| No Further Action (Public Interest not Met) | 3 |
| Formal Warning Sanction Letter | 5 |

Third Party Requests for Information

The Fraud Team continue to support the crucial information sharing work facilitated by the Transparency Team. This includes responding to Data Protection Act requests in the main, but also information provided to the DWP under the Local Authority Information Exchange Form process. The information shared ensures investigations can progress, and in the case of Police requests supports the prevention and detection of crime in the community.

| Request Type | Number |
|---------------------|---------------|
| DWP | 36 |
| Police | 155 |
| Other Agency | 270 |

Pursue

All losses identified (including those identified from reviews of single residency discounts) are pursued in line with the Council's debt recovery strategy. The team work with colleagues in Local Taxation and Benefits to ensure cases are recalculated where fraud and error is identified to ensure revenue is maximised for local service delivery.

Outcome decisions in respect of fraud investigations will be in accordance with the sanction policies to ensure proportionate and lawful disposals. The Council reserves the right to seek prosecution in the Criminal Justice System to ensure the public are deterred from committing relevant offences.

Protect

The actions outlined above provide a robust response to the risks of fraud occurring, its detection and investigation. They enable the council to protect itself from fraud and the harm fraud can cause, both to the council and to the residents of North East Lincolnshire.

Future Developments

The Fraud Plan (as shown on Appendix2) details the Council's priorities for the coming year and includes improvements to the service by using technology to assess information and more effectively identify fraudulent activity. Working in closer partnership with staff involved in areas associated with a high risk of fraud, such as Council Tax, Business Rates, HR, and Procurement, will bring a more robust response and consequently increase resilience in this important area of threat and harm.

Appendix 1 – CIPFA Checklist (Self-Assessment)

| Area | Standard | Evidence |
|---|---------------|--|
| Acknowledge Responsibility | | |
| The organisation's leadership team acknowledge the threats of fraud and corruption and the harm they can cause to the organisation, its aims and objectives and to its service users. | Met | Senior leaders fully acknowledge the risk to the organisation, both financially and reputationally, and understand the impacts on the community. |
| The organisation's leadership team acknowledge the importance of a culture that is resilient to the threats of fraud and corruption and aligns to the principles of good governance. | Met | The organisation supports a culture where the responsibility to tackle fraud is everyone's and should be part of daily business. The fact the Council now has to satisfy requirements of the Economic Crime and Corporate Transparency Act of 2023 highlights the need for this standard. Working in partnership is being refreshed as the team revisits preventative work during the year 2025/26. |
| The governing body acknowledges its responsibility for ensuring the management of its fraud and corruption risks and will be accountable for the actions it takes through its governance reports. | Met | The reporting process is well established and welcomes challenge and scrutiny of the counter-fraud arrangements. The production of an annual Fraud Plan (2025/26) demonstrates the commitment to manage the threat of harm. The Audit Committee is able to probe the annual reports and practice to ensure the service provision is what the public deserve. |
| The governing body sets a specific goal of ensuring and maintaining its resilience to fraud and corruption and explores opportunities for financial savings from enhanced fraud detection and prevention. | Partially Met | The review of fraud cases now includes an assessment of potential financial harm to the Council and this information is used, along with other formal assessment, to determine investigative and preventative work allocation. Capacity is assessed against both the risk of financial loss and reputational harm to the Council. Assessed as partially met given the emergence of new practice. This is also an area for further review as potential further work has been identified that may lead to an |

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| | | increase in revenue and will require consideration for a proportionate increase in staff capacity. |
| Identify Risks | | |
| Fraud risks are routinely considered as part of the organisation's risk management arrangements. | Met | The Council has a Fraud Risk Profile which documents key areas of risk to the Council (internal and external) and each area is risk-assessed to inform the allocation of resources and to allow due diligence around preventative measures. This work is completed in conjunction with the Audit and Assurance Team to ensure processes can be reviewed, where possible, to reduce opportunities for fraudulent behaviour. |
| The organisation identifies the risks of corruption and the importance of behaving with integrity in its governance framework. | Partially Met | Processes exist but over the course of time, and complicated by the pandemic, have become slightly less connected. The processes still exist to ensure integrity but require some back to basics joint working to ensure consistency. The Council's plan is for networking workshops to refresh these processes and to align managers who own relevant policies and reporting arrangements. |
| The organisation uses published estimates of fraud loss, and where appropriate its own measurement exercises, to aid its evaluation of fraud risk exposures. | Met | The majority of Council fraud relies on risk indicators to alert staff to circumstances that justify further investigation. National (CIPFA) and local data is utilised to determine bulk fraud risk areas to allow informed decisions around areas where resources and technology should be allocated, with a view to protecting the public funds. |
| The organisation evaluates the harm to its aims and objectives and service users that different fraud risks can cause. | Met | The Fraud Risk profile, a live document, records issues of threat, risk, and harm, and allows strategic decisions to be considered around the policies which hopefully reduce risk and keep the Council safe. |
| Develop a Strategy | | |
| The governing body formally adopts a counter fraud and corruption strategy to address the identified risks and align with the organisation's acknowledged responsibilities and goals. | Met | The Council's Counter Fraud Strategy has been in place for an extended period of time and is subject to proper review. The strategy is reviewed by Senior Managers and is approved by elected members. |

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| The strategy includes the organisation's use of joint working or partnership approaches to managing its risks, where appropriate. | Met | Joint working exists across the Council, to ensure a robust response to those who seek to harm the Council across multiple areas, and with external partners to ensure appropriate sharing of information and reporting of alleged offending. This includes Police, The Department for Work and Pensions (DWP), Health, Education, Social Care. |
| The strategy includes both proactive and responsive approaches that are best suited to the organisation's fraud and corruption risks. | Partially Met | The Council are considering positive emerging use of data matching and analytical technology to support preventative and investigative work. The use of technology is being advanced to ensure the earlier identification of fraud indicators and reduction in financial harm. |
| The strategy includes clear identification of responsibility and accountability for delivery of the strategy and for providing oversight. | Met | The Counter Fraud strategy ensures accountability and the annual fraud reporting, along with resulting annual Fraud Plan, ensures actions are current and proportionate. The levels of scrutiny provided by Senior Managers and Elected Members ensures scrutiny and appropriateness of those measures. |
| Provide Resources | | |
| An annual assessment of whether the level of resource invested to counter fraud and corruption is proportionate for the level of risk. | Partially Met | The Council's Counter Fraud Team have undergone a recent review and restructure. The identification of fraud indicators linked to bulk risk area (Council Tax Single Person Discount) has increased to the extent that additional work has been identified, with a clear prospect of increasing Council revenue (through increased liability), but consideration now needs to be given to resourcing capacity to meet demand. |
| The organisation utilises an appropriate mix of experienced and skilled staff, including access to counter fraud staff with professional accreditation. | Met | The Council is committed to the continued professional development of staff and currently has a positive blend of experience and qualification to ensure a professional response to any type of fraud investigation. Steps are currently being taken to enhance development and to learn from regional partners around best practice and learning opportunities. |

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| The organisation grants counter fraud staff unhindered access to its employees, information and other resources as required for investigation purposes. | Met | The Council is supportive of new and innovative ways of working to support the valuable resources. Time will always be dedicated to ensuring methods are current and things are not simply done today because they were completed the same way yesterday. Behaviours linked to Fraud always change and the Council is flexible in its approach. |
| The organisation has protocols in place to facilitate joint working and data and intelligence sharing to support counter fraud activity. | Partially Met | The Council has refreshed its information sharing arrangements around The Data Protection Act 2018 and work has been completed with relevant partners to ensure full cooperation and compliance. The Council acknowledges its essential part in preventing and detecting crime with wider partners to make communities safer. The Council is currently considering the recording of fraud intelligence to further strengthen procedures and to ensure those who cause repeated harm to this Council, and others, receive a robust and joined-up response. |
| Take Action | | |
| The organisation has put in place a policy framework which supports the implementation of the counter fraud strategy. As a minimum the framework includes: Counter fraud policy Whistleblowing policy Anti-money laundering policy Anti-bribery policy Anti-corruption policy Gifts and hospitality policy and register Pecuniary interest and conflicts of interest policies and register Codes of conduct and ethics Information security policy Cyber security policy. | Met | Though the policies are not all owned by this author, the Council does have relevant policies in place and are subject to regular formal review. |
| Plans and operations are aligned to the strategy and contribute to the achievement of the organisation's overall goal of maintaining resilience to fraud and corruption. | Met | The Counter Fraud resources are allocated in line with the Fraud Risk Profile to ensure the Council's response is proportionate to its risk assessment. Investigative actions |

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| | | are allocated based on the sliding scale of threat, risk, and harm. |
| Making effective use of national or sectoral initiatives to detect fraud or prevent fraud, such as data matching or intelligence sharing. | Partially Met | The Council engages in complex data matching around its own investigation of Council Tax Single Person Discount, but also participates in the National Fraud Exercise (NFI). An assessment is being made of these capabilities to ensure the Council maximises its protection of public funds. There is a great deal of investment in this area but identified further fraud loss that could be investigated if capacity were increased. |
| Providing for independent assurance over fraud risk management, strategy and activities. | Met | The Council has a reciprocal arrangement with a neighbouring Council to assess Counter Fraud arrangements. Such an assessment will be consider for 2025/26. |
| There is a report to the governing body at least annually on performance against the counter fraud strategy and the effectiveness of the strategy from the lead person(s) designated in the strategy. Conclusions are featured in the annual governance report. | Met | The Annual Fraud Report comments on the delivery of Counter Fraud work for the preceding year and now makes proposals around that data informing the Fraud Plan for the following year. |

Appendix 2 – Annual Fraud Plan 2025/26

The Fraud Plan is informed by local performance indicators along with trends reported both regionally and nationally. The Fraud Risk Profile for North East Lincolnshire Council is used to risk assess different areas of threat and harm, and to inform the proportionate investigative and preventative measures in place. The Fraud Team work in conjunction with Audit and Assurance to evaluate current processes in areas of increased risk, with a view to completing preventative work to reduce the risk of loss and error.

Details of identified priorities and delivery strategies are summarised below.

| Risk Area | Delivery Plan |
|------------------|---|
| Council Tax | <ul style="list-style-type: none">• Strengthening of the data matching supporting the Single Person Discount (SPD) monthly review process.• Use of analytical tools to identify fraudulent behaviour in application processes. This will include the re-procurement of the provision of credit agency information.• Investigations prioritised based on financial harm and enduring periods of fraud.• Networking workshop to be completed to consider how best to reduce and prevent fraudulent applications relating to Council Tax. Identify ways to tighten processes to reduce the risk of fraud and error. |
| Business Rates | <ul style="list-style-type: none">• Increase the indicators of fraudulent applications for Business Rate relief.• Promote enforcement of fraud cases with the objective of deterring future offending.• Joint working with wider Council colleagues to ensure evidence gathering opportunities are maximised.• Networking workshop to be completed to raise awareness of this area of fraud and improve data collection to support early identification of fraud and error. |

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| Staff Awareness | <ul style="list-style-type: none"> • Strengthening partnership work with People & Culture, and Communications Team to promote the message that it is everyone's responsibility to support the identification and reporting of potential fraud. |
| National Fraud Initiative | <ul style="list-style-type: none"> • Evaluate the participation in the NFI 2025 exercise in terms of effectiveness of identifying fraud indicators and the associated savings / increased revenue to the Council. |
| Procurement | <ul style="list-style-type: none"> • Complete networking workshop to explore vulnerabilities to offending and ensure early reporting mechanisms are in place. • Ensure confidence in Whistleblowing reporting process to promote staff engagement. |