

SWAP investigated suspected fraud instances during 2020/21

FY	Name	Audit engagement type
2020-21	PPE Procurement Allegation	Special investigation
2020-21	P Cards (Road Safety) Special Investigation	Special investigation
2020-21	Major Projects Special Audit Review	Special audit review
2020-21	Change of bank details (Accounts Payable records)	Special investigation
2020-21	Change of bank details (Payroll records)	Advisory
2020-21	Review of potential breach in use of prepaid card solution	Proactive soft investigation

Outcomes
Control weaknesses reported, no fraud proven.
Control weaknesses reported, no formal action taken.
Initial audit review complete. Has led to a further investigation which is currently ongoing.
<p>Staff reminded of standard procedures.</p> <p>SWAP alert bulletin issued to raise awareness to partner authorities.</p> <p>Follow up controls audit undertaken by SWAP with some recommendations made.</p>
<p>Some procedural controls failed but fraud detected by additional controls.</p> <p>Reminder to staff to follow procedure and keep controls intact.</p> <p>Data Governance team and IT involved to confirm no data breaches.</p> <p>SWAP alert bulletin issued to raise awareness to partner authorities.</p> <p>Reported to Action Fraud</p>
<p>Follow up/ soft investigation on supplier linked to the attempted change of staff bank details.</p> <p>Assurance gained around using supplier, that supplier had adequate controls in place.</p>

Appendix E

Financial loss or data breach
None
None
N/A
£0.011m
None
None