

**Corporate Fraud Update
Quarter Three 2015-2016
Case Studies**

Case Study 1

A referral was received by the Corporate Fraud team (CFT) from a member of staff. The allegation was that the owners of a property were trading as a bed and breakfast but not paying Business Rates (NDR) for the annex from which they were trading.

A visit was made to the property and it was established that a business was running from the annex

The CFT liaised with colleagues in Planning who confirmed that planning permission has also been breached.

The decision was taken that the annex was too small to bring into the NDR list so the CFT referred to the Valuation Office to get the annex banded for Council Tax back to 2012. Once this banding is received additional income will be generated.

Case Study Two

A referral was received from a member of the public regarding the incorrect award of a Single Person Discount (SPD). Evidence was collected and examined and it confirmed that a partner had been living at the property since 2010.

The CFT carried out an interview under caution with the customer and are currently working with Legal as to the next steps.

The customer had received SPD to which he was not entitled of approximately £2,000.

Case Study Three

A customer receiving Council Tax Reduction (CTR) started work in 2013 but did not advise the Council of the change. The customer was interviewed under caution and admitted immediately that he knew it was a change that he should have notified to the Council.

The CFT decided against prosecution as the customer has mitigating circumstances but a local caution was issued.

Excess CTR of £2,000 will be recovered.

Case Study Four

A case was referred to the CFT by Planning team. Documents presented in Court proceedings (to which the Council was not a party) from the SNC Planning team were thought to be fraudulent. The Senior Corporate Fraud Investigator met with Legal and the Director of Resources regarding the case.

It was established that the documents were forgeries and the case was reported to the Police and the Action Fraud website.

Following further investigations all officers agreed that the documents were falsified but that there was an absence of any proof as to where the fraud originated and who produced the fabricated documents in the first instance. The advice from Legal was that this would present difficulties if we were to seek any criminal proceedings as there was no evidence to suggest who had actually perpetrated the fraud.

The matter is currently with the Police for consideration.