

## Counter Fraud and Corruption Strategy Action Plan (as at September 2022)

### Completed Actions

Action Ref	Action	Service Manager	Update September 2022
G1.1 to 1.4	<i>Produce Counter Fraud and Corruption Strategy, review by CFWG, and approval CMT and GAP</i>	E Brooks	COMPLETE
PRE3.1, 3.2, 3.3	<i>Develop new Whistleblowing Policy, review by CFWG, and approval CMT and GAP</i>	E Brooks	COMPLETE
PRE3.4	<i>Produce corresponding Management Procedure (Part of Fraud Response Plan)</i>	E Brooks	COMPLETE
PRE5.1, 5.2, 5.3	<i>Produce Fraud Response Plan aligned to new Counter Fraud and Corruption Strategy. Review by CFWG, and approval CMT and GAP</i>	E Brooks	COMPLETE

### Work In Progress

Action Ref	Action	Service Manager	Update September 2022	CFWG	CMT/GAP
G2.1 & A1.1	<i>Undertake a risk assessment of the Council's activities susceptible to fraud and/or corruption</i>	CFWG	Inherent Fraud Risk Assessment Complete; Full Risk and Control Assessment (FRCA) to be completed by Dec 22	Dec 22	Mar 23
PRE1.2	<i>The roles within the Council (whether a Member, directly employed member of staff, agency, interim, contractor or consultant) most at risk of bribery and corruption will be identified and risk assessed by considering levels of seniority, budgetary responsibility, influences over procurement arrangements and the general nature of their duties.</i>	CFWG	Initial assessment complete; full risk assessment due to be completed by Dec 22	Dec 22	Mar 23
PRE5.1, 5.2, 5.3	<i>Review Fraud Response Plan for specialist fraud areas i.e., Tenancy Fraud, Council Tax. Prevention of Money Laundering. Review by CFWG, and approval CMT and GAP</i>	Jody Etherington/ Sue Ellis/ Becca Collins	Work in Progress; to be completed by Dec 22	Dec 22	Mar 23

Action Ref	Action	Service Manager	Update September 2022	CFWG	CMT/GAP
A1.2	<i>Ascertain the extent to which fraud and corruption risks are included within service planning and service risk registers.</i>	SMT	Customer Services and Performance Manager has completed initial review. To be considered at next round of service planning, utilising the data from the completed FRCA	March 23	March 23
PRE1.4	<i>Develop training and awareness activities for new staff and Members (through induction) and existing staff and Members (through refresher training) to underpin understanding of anti-fraud and corruption responsibilities.</i>	E Brooks/ HR	Work in Progress <i>(NB initially all Councillors, permanent, temporary and casual employees and agency workers will receive mandatory Whistleblowing and ABC training; thereafter it will be provided as induction training and refresher training every 2 years. Following the completion of the Bribery and Corruption Risk Assessment, more targeted training for specific roles will be identified and arranged by the CFWG)</i>	n/a	n/a
PU5.1	<i>Skills analysis undertaken to be undertaken by the Counter Fraud Working Group with training needs identified</i>	CFWG		n/a	n/a

### Q3 October to December 2022

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE1.1	<i>Remind all staff and Members of their role and responsibility in preventing and detecting fraud through promotion of the Counter Fraud and Corruption Strategy. (October 22)</i>	P Holt/ CMT/SMT	n/a	n/a
PRE1.3	<i>Remind service managers of their responsibility in monitoring these roles to ensure transparency over decision, and any conflicts or failures to disclose are managed appropriately. (October 22)</i>	P Holt/ CMT/SMT	n/a	n/a
PRE1.5	<i>Remind service managers of their responsibility for establishing and supporting an anti-fraud culture in their services, ensuring all their team members are aware of relevant policies and procedures relating to anti-fraud and bribery, code of conduct etc and adopting a robust control environment, including ensuring any internal audit recommendations are implemented promptly through inclusion in service plans to be monitored and actions reported locally. (October 22)</i>	P Holt/ CMT/SMT	n/a	n/a
PRE2.2	<i>Remind service managers of their responsibility for undertaking due diligence to evaluate the background, experience and reputation of business partners. (October 22)</i>	P Holt/ CMT/SMT	n/a	n/a

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE3.5 & 5.4	Promote awareness of new Strategy and Policy and Fraud Response Plan internally and externally <b>(October 22)</b>	P Holt/ CMT/SMT	n/a	n/a
PRE4.1	Remind service managers that new policies, procedures, strategies etc that may be connected to a fraud and/or corruption risk should be reviewed by the Counter Fraud Working Group for comments/amendments and to inform the Counter Fraud Risk Register. <b>(October 22)</b>	P Holt/ CMT/SMT	n/a	n/a
PU5.2	Training undertaken as required or identified skills gaps to be considered for inclusion in the fraud risk assessment. <b>Start October 2022; target date for completion December 22</b>	CFWG/HR	Training Stats Review Dec 22	n/a
PU5.1	Skills analysis undertaken to be undertaken by the Counter Fraud Working Group with training needs identified  <i>(NB initially all Councillors, permanent, temporary and casual employees and agency workers will receive mandatory Whistleblowing and ABC training; thereafter it will be provided as induction training and refresher training every 2 years. Following the completion of the Bribery and Corruption Risk Assessment, more targeted training for specific roles will be identified and arranged by the CFWG)</i>	CFWG	Dec 22 (Post ABC Assessment)	n/a
PRE6.1	Produce an NFI operations protocol outlining roles and responsibilities for partaking in exercises, including prompt review of matches. <b>(October 22)</b>	E Brooks	Dec-22	n/a
PU3.3	Counter Fraud Working Group to consider engagement plan with external agencies.	CFWG	Dec-22	n/a
PU5.3, PRO1.3	Counter Fraud Working Group to consider engagement plan with external support where required.	CFWG	Dec-22	n/a
PRO1.1	Resource analysis undertaken to be undertaken by the Counter Fraud Working Group with any gaps identified.	CFWG	Dec-22	n/a
PRO1.2	Capacity gaps to be considered for inclusion in the fraud risk assessment.	CFWG	Dec-22	n/a
PRE2.1	Review of Safer Recruitment procedures to ensure they mitigate fraud and corruption risks.	HR	Dec-22	n/a
PRE2.3	Written agreements and contracts will provide references to the Bribery Act 2010 and the Council's Counter Fraud and Corruption Strategy and the expectation that they will operate at all times in accordance with such policy.	A Knight	Dec-22	n/a

### Q4 (January – March 2023)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PU1.2	<i>NFI Statistics will be review by Counter Fraud Working Group to determine any trends/root causes and update Counter Fraud Risk Register accordingly.</i>	CFWG	Mar-23	n/a
G3 & G4	<i>Present an annual report to CMT and GAP to compare the Council's progress against FFCL 2020 and Counter Fraud and Corruption Strategy and to ensure that the Counter Fraud and Corruption Strategy is appropriate in terms of its fraud risk and resources.</i>	Audit Manager	Mar-23	Mar-23
G2.3 & A1.4	<i>Brief CMT and GAP Committee on fraud risks and mitigation</i>	Audit Manager	Mar-23	Mar-23
PU3.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	Audit Manager	Mar-23	Mar-23
PU1.1	<i>Transparency Code and NFI statistics will be collated annually and reported to CMT and GAP.</i>	Audit Manager	Mar-23	Mar-23
PU2.1	<i>Internal Audit will align their Internal Audit Annual Plan with Fraud Risk Assessment</i>	Audit Manager	Mar-23	Mar-23
PRO2.1 & PRO2.2	<i>Annual fraud plan to be reviewed by Counter Fraud Working Group and included in the Counter Fraud Annual Report to CMT and GAP.</i>	Audit Manager	Mar-23	Mar-23

### Ongoing

Action Ref	Action	Service Manager
G2.2 & A1.3	<i>Review and monitor including any additional actions required in Counter Fraud Risk Register.</i>	CFWG
PU1.2	<i>Statistics will be reviewed by Counter Fraud Working Group to determine any trends/root causes and update Counter Fraud Risk Register accordingly.</i>	CFWG
G5.1	<i>Where fraud is identified, a report will be written outlining weaknesses which led to its perpetration and recommendations made to improve the control framework.</i>	Audit Manager

Action Ref	Action	Service Manager
G5.2	<i>Follow up to be undertaken to assess the progress of implementation of recommendations to assess improvement of the control framework.</i>	Audit Manager
PRE1.6	<i>Independent assurance on the effectiveness of the governance, risk management and control environment relating to fraud and corruption to be provided by Internal Audit.</i>	Audit Manager
PRE3.7	<i>Whistleblowing Team respond in line with Policy and record concerns and outcomes.</i>	Audit Manager / N Roberts/ J Reynolds
PRE6.2	<i>Counter Fraud Working Group will review matches to consider any weakness/root causes and update Counter Fraud Risk Register accordingly.</i>	CFWG
PU2.2	<i>Individual audit scopes will consider the Fraud Risk assessment and consider the prevention and detection of fraud.</i>	Audit Manager
PU3.1	<i>Counter Fraud Working Group will meet quarterly in line with its terms of reference and programme of work.</i>	CFWG
PU4.1	<i>Internal Audit to consider use of data analytics in its annual key financial systems review and other counter fraud work where applicable.</i>	Audit Manager
PRE3.8	<i>Monitoring Officer to provide regular anonymised report to GAP.</i>	J Reynolds
PRE4.2, PU3.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	Audit Manager
PRE7	<i>Publicise successful cases of proven fraud/corruption to raise awareness</i>	CFWG