



UTTLESFORD DISTRICT COUNCIL

COUNTER FRAUD AND CORRUPTION STRATEGY 2022-2024

ACTION PLAN

Counter Fraud and Corruption Strategy and Policy – Action Plan

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
GOVERN: Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.					
G1	Develop a Counter Fraud and Corruption Strategy which will be communicated throughout the Council and acknowledged by those charged with governance.				
ABC Policy	CMT and GAP are committed to preventing bribery by persons associated with the Council and to fostering a culture in which bribery is never acceptable.				
G1.1	Produce Counter Fraud and Corruption Strategy	P Holt	E Brooks	Dec 21	Feb 22
G1.2	Review by Counter Fraud Working Group				Feb 22
G1.3	Review and approval by CMT				Mar 22
G1.4	Review and approval by GAP				Mar 22
G2	Assess the Council's fraud and corruption risks, have an action plan to deal with them and regularly report to CMT and Members.				
ABC Policy	The nature and extent of the Council's exposure to external and internal risks of bribery will be assessed as part of the Council's risk management process. Any risk assessment is intended to be an on-going process based on regular communication and review.				
G2.1	Undertake a risk assessment of the Council's activities susceptible to fraud and/or corruption	P Holt	E Brooks	Apr 22	Aug-22
G2.2	Review and monitor including any additional actions required.		CFWG	Ongoing	
G2.3	Brief CMT and GAP Committee on fraud risks and mitigation through Counter Fraud Annual Report		E Brooks	Sep-22	Sep/Mar thereafter
G3	Present an annual report to CMT and GAP to compare the Council's progress against FFCL 2020 and Counter Fraud and Corruption Strategy	P Holt	E Brooks	Mar-23	Sep/Mar thereafter
G4	CMT and GAP review annual report to ensure that the Counter Fraud and Corruption Strategy is appropriate in terms of its fraud risk and resources	P Holt	E Brooks	Mar-23	Sep/Mar thereafter
G5	Scrutinise weaknesses revealed by instances of proven fraud and corruption and feed back to departments to fraud proof systems.				
G5.1	Where fraud is identified, a report will be written outlining weaknesses which led to its perpetration and recommendations made to improve the control framework.	P Holt	E Brooks	Ad hoc (updates in annual reporting cycle)	

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G5.2	Follow up to be undertaken to assess the progress of implementation of recommendations to assess improvement of the control framework.	P Holt	E Brooks	Ad hoc (updates in annual reporting cycle)	
ACKNOWLEDGE: Accessing and understanding fraud risks; Committing the right support and tackling fraud and corruption; Demonstrating that it has a robust anti-fraud response; Communicating the risks to those charged with governance.					
A1	Undertake an assessment against the internal and external risks and horizon scan future potential fraud and corruption risks. Specifically consider the risks of fraud and corruption in the Council's overall risk management process.				
A1.1	Undertake a risk assessment of the Council's activities susceptible to fraud and/or corruption.	P Holt	E Brooks	Apr 22	Aug-22
A1.2	Ascertain the extent to which fraud and corruption risks <u>are</u> included within service planning and service risk registers.	ALL	SMT	Apr 22	Aug-22
A1.3	Review and monitor including any additional actions required.		CFWG	Ongoing	
A1.4	Commit the right support to tackle fraud and corruption				
A1.5	Brief CMT and GAP Committee on fraud risks and mitigation through Counter Fraud Annual Report	P Holt	E Brooks	Sep 22	Sep/Mar thereafter
PREVENT: Making the best use of information and technology; Enhancing fraud controls and processes; Developing a more effective anti-fraud culture; Communicating its activity and successes.					
PRE1	Put in place arrangements to promote and ensure probity and propriety in the conduct of activities and prevent and detect fraud and corruption and for monitoring compliance with standards of conduct across the Council covering: Codes of conduct including behaviour for counter fraud, anti-bribery and corruption, Register of Interests, register of gifts and hospitality, as well as a mechanism for ensuring that this is effective and reported to CMT and GAP Committee.				
ABC Policy	The procedures to prevent bribery by persons will be proportionate to the bribery risks faced and to the nature, scale and co-mplexity of the Council's activities. They will be clear, practical, accessible, effectively implemented and enforced, and embedded in the Council's working arrangements through appropriate communication, including training. The policy, control arrangements, risk management processes and other related policies and procedures designed to prevent bri-bery and corruption will be monitored, reviewed and improved where necessary on a regular basis.				
PRE-1.1	Remind all staff and Members of their role and responsibility in preventing and detecting fraud through promotion of the Counter Fraud and Corruption Strategy.	ALL	SMT	Sep 22	Ongoing
PRE-1.2	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.	ALL	E Brooks	Apr 22	Aug 22

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PRE-1.3	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 .	ALL	P Holt	Aug 22	Ongoing
PRE-1.4	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.	R Auty	E Brooks/ N Roberts	May 22	Sep 22
PRE-1.5	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.	ALL	P Holt	Aug 22	Ongoing
PRE-1.6	Independent assurance on the effectiveness of the governance, risk management and control environment relating to fraud and corruption to be provided by Internal Audit.	P Holt	E Brooks	Ongoing	
PRE2	Undertake recruitment vetting of staff prior to appointment by risk assessing posts and undertaking the checks recommended.				
ABC	A proportionate and risk-based approach will be taken in respect of persons and other organisations that perform services for or on behalf of the Council.				
_PRE2.-1	Review of Safer Recruitment procedures to ensure they mitigate fraud and corruption risks.	R Auty	N Roberts		
PRE2.2	Remind service managers of their responsibility for undertaking due diligence to evaluate the background, experience and reputation of business partners.	ALL	P Holt	Aug 22	Ongoing
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	A Knight		
PRE3	Ensure that there is a zero-tolerance approach to fraud and corruption and independent whistle-blowing policy.				
ABC	All incidents of bribery or suspected bribery will be reported to GAP Committee.				
PRE3.-1	Develop new Whistleblowing Policy	P Holt	E Brooks	Underway	Aug 22
PRE3.2	Review by Counter Fraud Working Group				Sep 22
PRE3.3	Review and approval by CMT and GAP				Sep 22
PRE3.4	Produce corresponding Management Procedure			Underway	Sep 22
PRE3.5	Promote awareness of new Policy internally and externally	ALL	SMT	Sep 22	Sep 22

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
PRE3.6	Align training to new Policy and promote refresher training	R Auty	E Brooks/ N Roberts	May 22	Sep 22
PRE3.7	Whistleblowing Team respond in line with Policy and record concerns and outcomes.	P Holt	E Brooks/ N Roberts/ J Reynolds	Ongoing	
PRE3.8	Monitoring Officer will provide regular anonymised report to GAP.	P Holt	J Reynolds		Mar Annually
PRE4	Consult counter fraud staff to review new policies, strategies and initiatives across departments and this activity will be reported to CMT and GAP.				
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.	ALL	P Holt	Aug 22	Ongoing
PRE4.2	Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.	P Holt	E Brooks	Sep 22	Sep/Mar thereafter
PRE5	Ensure the fraud response plan covers all areas of counter fraud work and is linked to the audit plan and communicated to CMT and GAP Committee.				
PRE5.-1	Produce Fraud Response Plan aligned to new Counter Fraud and Corruption Strategy and including specialist fraud areas i. e., Tenancy Fraud, Council Tax. Prevention of Money Laundering.	P Holt	E Brooks	Underway	Aug 22
PRE5.2	Review by Counter Fraud Working Group				Sep 22
PRE5.3	Review and approval by CMT and GAP				Sep 22
PRE5.4	Promote awareness of new Fraud Response Plan internally and externally	ALL	SMT	July 22	Ongoing
PRE6	Ensure that the Council actively takes part in mandatory NFI exercises and promptly takes action arising from it.				
PRE6.-1	Produce an NFI operations protocol outlining roles and responsibilities for partaking in exercises, including prompt review of matches.	P Holt	E Brooks	Aug 22	Sep 22
PRE6.2	Counter Fraud Working Group will review matches to consider any weakness/root causes and update Counter Fraud Risk Register accordingly.	P Holt	CFWG	Ongoing	
PRE7	Publicise successful cases of proven fraud/corruption to raise awareness	P Holt	CFWG	Ad hoc (updates in annual reporting cycle)	

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
PURSUE: Prioritise fraud recovery and use of civil sanctions; Developing capability and capacity to punish offenders; Collaborating across geographical and sectoral boundaries; Learning lessons and closing the gaps.					
PU1	Reporting statistics maintained by the Counter Fraud team which cover all areas of activity and outcomes.				
PU1.1	Transparency Code and NFI statistics will be collated annually and reported to CMT and GAP.	P Holt	E Brooks	Apr 22	Mar Annually
PU1.2	Statistics will be review by Counter Fraud Working Group to determine any trends/root causes and update Counter Fraud Risk Register accordingly.	P Holt	CFWG	ongoing	
PU2	Developing a programme of proactive counter fraud work which covers risks identified in the fraud risk assessment.				
PU2.1	Internal Audit will align their Internal Audit Annual Plan with Fraud Risk Assessment	J Reynolds	E Brooks	Dec 22	Mar 23
PU2.2	Individual audit scopes will consider the Fraud Risk assessment and consider the prevention and detection of fraud.	J Reynolds	E Brooks	ongoing	
PU3	Collaborating with other Council services and external enforcement agencies, encouraging a corporate approach and co-location of enforcement activity				
PU3.1	Counter Fraud Working Group will meet quarterly in line with its terms of reference and programme of work.	P Holt	E Brooks	Feb 22	Quarterly thereafter
PU3.2	Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.	P Holt	E Brooks	Sep 22	Sep/Mar thereafter
PU3.3	Counter Fraud Working Group to consider engagement plan with external agencies.	P Holt	CFWG	Sep 22	Dec 22
PU3.4	Demonstrate a commitment to pursuing the full range of available sanctions (criminal, civil, disciplinary and regulatory) against those found to have committed fraud and seek to recover funds that have been lost or diverted through fraud				
PU4	Undertake prevention measures and projects using data analytics where possible.				
PU4. 1	Internal Audit to consider use of data analytics in its annual key financial systems review and other counter fraud work where applicable.	J Reynolds	E Brooks	ongoing	
PU5	Ensure that there are professionally trained and accredited staff for counter fraud work, with adequate knowledge in all areas of the Council and the counter fraud team has access to specialist staff for surveillance, computer forensics, asset recovery and financial investigations where required.				
PU5. 1	Skills analysis undertaken to be undertaken by the Counter Fraud Working Group with training needs identified.	P Holt	CFWG	May 22	Sep 22
PU5.2	Training undertaken as required or identified skills gaps to be considered for inclusion in the fraud risk assessment.	P Holt	CFWG	Jul 22	Mar 23

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
PU5.3	Counter Fraud Working Group to consider engagement plan with external specialist support where required.	P Holt	CFWG	Sep 22	Dec 22
PROTECTING ITSELF AND ITS RESIDENTS: Recognising the harm that fraud can cause in the community. Protecting itself and its residents from fraud.					
PRO1	Assess fraud resources proportionately to the risk the Council faces and are adequately resourced.				
PRO1.1	Resource analysis undertaken to be undertaken by the Counter Fraud Working Group with any gaps identified.	P Holt	CFWG	Sep 22	Dec 22
PRO1.2	Capacity gaps to be considered for inclusion in the fraud risk assessment.	P Holt	CFWG	Sep 22	Dec 22
PRO1.3	Counter Fraud Working Group to consider engagement plan with external support where required.	P Holt	CFWG	Sep 22	Dec 22
PRO2	Develop an annual fraud plan which is agreed by CMT and GAP Committee, reflecting resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the Council's activities including those undertaken by contractors and third parties or voluntary sectors				
PRO2.1	Annual fraud plan to be reviewed by Counter Fraud Working Group	P Holt	E Brooks	Dec 22	Mar 23
PRO2.2	Annual fraud plan will be included in the Counter Fraud Annual Report to CMT and GAP.	P Holt	E Brooks	Mar 23	Sep/Mar thereafter
<u>PRO3</u>	<u>Protecting residents from fraud</u>				
<u>PRO3.1</u>	<u>Provide support and guidance across the community to help residents and stakeholders protect themselves against fraud, and advice on how to refer their concerns to appropriate bodies when fraud occurs.</u>				

Appendix A

Action Plan (By Quarter¹)

Q4 (Jan to Mar 2022)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
G1.-1 to 1.4	<i>Produce Counter Fraud and Corruption Strategy, review by CFWG, and approval CMT and GAP</i>	E Brooks	Mar-22	Mar-22

Q1 (Apr to Jun 2022 – Delayed to Sep 22)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
G2.-1 & A1.1	<i>Undertake a risk assessment of the Council's activities susceptible to fraud and/or corruption</i>	E Brooks	Sep 22	
PRE-1.2	<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>	E Brooks	Sep 22	
A1.2	<i>Ascertain the extent to which fraud and corruption risks <u>are</u> included within service planning and service risk registers.</i>	SMT	Sep 22	
G2.2 & A1.3	<i>Review and monitor including any additional actions required.</i>	CFWG	Sep 22	
G2.3 & A1.4	<i>Brief CMT and GAP Committee on fraud risks and mitigation through Counter Fraud Annual Report</i>	E Brooks		Sep 22
PRE3.-1, 3.2, 3.3	<i>Develop new Whistleblowing Policy, review by CFWG, and approval CMT and GAP</i>	E Brooks	Sep 22	Sep 22
PRE3.4	<i>Produce corresponding Management Procedure</i>	E Brooks	Sep 22	

¹ If the above insertions are accepted, they would need to be added to this section.

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE5.1, 5.2, 5.3	<i>Produce Fraud Response Plan aligned to new Counter Fraud and Corruption Strategy and including specialist fraud areas i.e., Tenancy Fraud, Council Tax. Prevention of Money Laundering. review by CFWG, and approval CMT and GAP</i>	E Brooks	Sep 22	Sep 22
PU1.1	<i>Transparency Code and NFI statistics will be collated annually and reported to CMT and GAP (Transparency Figures to be updated on Website (January going forward)).</i>	E Brooks	Sep 22	Sep 22
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	Sep 22	
PU5.1	<i>Skills analysis undertaken to be undertaken by the Counter Fraud Working Group with training needs identified.</i>	CFWG	Sep 22	
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/ N Roberts	Sep 22	
PRE3.6	<i>Align training to new Counter Fraud Strategy and promote refresher training</i>	E Brooks/ N Roberts	Sep 22	

Q2 (Jul to Sep 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.</i>	P Holt/ CMT/SMT		
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.</i>	P Holt/ CMT/SMT		

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE-1.5	<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.</i>	P Holt/ CMT/SMT		
PRE2.2	<i>Remind service managers of their responsibility for undertaking due diligence to evaluate the background, experience and reputation of business partners.</i>	P Holt/ CMT/SMT		
PRE3.5 & 5.4	<i>Promote awareness of new Strategy and Policy and Fraud Response Plan internally and externally</i>	P Holt/ CMT/SMT		
PRE4. 1	<i>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.</i>	P Holt/ CMT/SMT		
PU5.2	<i>Training undertaken as required or identified skills gaps to be considered for inclusion in the fraud risk assessment.</i>	CFWG	Jul 22 (start)	
PRE3.6	<i>Align training to new Counter Fraud Strategy and promote refresher training</i>	E Brooks/ N Roberts	Jul 22 (complete)	
PRE4.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	E Brooks	Sep-22	Sep-22
PRE6.1	<i>Produce an NFI operations protocol outlining roles and responsibilities for partaking in exercises, including prompt review of matches.</i>	E Brooks	Sep-22	
PU3.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	E Brooks	Sep-22	Sep-22
PU3.3	<i>Counter Fraud Working Group to consider engagement plan with external agencies.</i>	CFWG	Sep-22	

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE-1.4	<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/ N Roberts	Sep-22 (complete)	

Q3 (Oct to Dec 2022)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE2.-1	<i>Review of Safer Recruitment procedures to ensure they mitigate fraud and corruption risks.</i>	N Roberts	Dec-22 (complete)	
PRE2.3	<i>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.</i>	A Knight	Dec-22 (complete)	
PRO1.1	<i>Resource analysis undertaken to be undertaken by the Counter Fraud Working Group with any gaps identified.</i>	CFWG	Dec-22 (complete)	
PRO1.2	<i>Capacity gaps to be considered for inclusion in the fraud risk assessment.</i>	CFWG	Dec-22 (complete)	
PU5.3 and PRO1.3	<i>Counter Fraud Working Group to consider engagement plan with external support where required.</i>	CFWG	Dec-22 (complete)	
PU5.2	<i>Training undertaken as required or identified skills gaps to be considered for inclusion in the fraud risk assessment.</i>	CFWG	Dec-22 (complete)	

Q4 (Jan to Mar 2023)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
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>	E Brooks	Mar-23	Mar-23
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>	E Brooks	Mar-23	Mar-23
G5.2	<i>Follow up to be undertaken to assess the progress of implementation of recommendations to assess improvement of the control framework.</i>	E Brooks	Mar-23	Mar-23
PRE3.8	<i>Monitoring Officer will provide regular anonymised report to GAP.</i>	J Reynolds	Mar-23	Mar-23
PRE7	<i>Publicise successful cases of proven fraud/corruption to raise awareness</i>	CFWG	Mar-23	Mar-23
PU1.4	<i>Transparency Code and NFI statistics will be collated annually and reported to CMT and GAP.</i>	E Brooks	Mar-23	Mar-23
PU1.2	<i>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	Mar-23
PU2.1	<i>Internal Audit will align their Internal Audit Annual Plan with Fraud Risk Assessment</i>	E Brooks	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>	E Brooks	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>	E Brooks	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
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>	E Brooks
G5.2	<i>Follow up to be undertaken to assess the progress of implementation of recommendations to assess improvement of the control framework.</i>	E Brooks
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>	E Brooks
PRE3.7	<i>Whistleblowing Team respond in line with Policy and record concerns and outcomes.</i>	E Brooks/ 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>	E Brooks
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>	E Brooks