

ITEM NO: 9 Appendix 1

PRECAUTIONS AGAINST FRAUD ACTION PLAN (September 2008)

Issue No	Good practice requirement	Comment	Action	Priority			Responsibility for action	Target Date
				High	Medium	Low		
1	Are there effective links between 'policy' and 'operational' work?	The Council has a range of interrelated policies and procedures that provide a corporate framework to counter fraudulent activity. These have been formulated in line with appropriate legislative requirements	The Anti-Money Laundering policy will be reviewed to ensure it complies with current legislation.	Medium			Alan Tottle, Principal Auditor	Nov 08
2	Is the organisation seeking to identify accurately the nature and scale of losses to fraud and corruption and does this inform judgements about levels of budgetary investment in work to counter fraud and corruption?	The Strategic Audit Plan 2008-09 provides an allocation of 44 days to proactive thematic reviews in respect of fraud, and an adequate contingency to allocate resources to reactively respond to reported incidents	A record of all reported fraud and corruption is maintained and this will be updated to reflect the scale of known losses Modifications to the database will further contribute to informing provisions within the audit plan	Low			Peter Rogers, Risk and Assurance Manager	Sept 08
3	Are all those working to counter fraud and corruption professionally trained and accredited for their role?	'Internal Investigation Training' was provided to the whole Internal Audit Team in Feb 08. Relevant of officers attend corporate refresher training in respect of the Regulation of Investigatory Powers Act 2000 (RIPA).	Further 'whole team' training will be provided to build on the training received earlier in the year.	High			Neil Pitman, Internal Audit Manager	Dec 08
			A senior member of the internal audit team will undertake accredited professional training in fraud and corruption, with cascade of this learning to the rest of the team	Medium			Neil Pitman, Internal Audit Manager	Mar 09

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4	Does the organisation have a clear programme of work to create an anti-fraud and corruption culture and a strong deterrent effect? Are there goals for this work; is it being effectively implemented and effectively publicised	<p>The updated Anti Fraud and Anti Corruption policy and strategy (as approved the Audit Committee in June 2007) was presented and discussed at each of the Directorate Management Teams in 2007-08.</p> <p>Associated articles were also produced for 'In View', the 'Members Weekly Bulletin', Directorate Team briefs etc.</p> <p>All relevant policies are available on both the internet and intranet.</p>	<p>Awareness training is to be provided to all directorate management teams for dissemination to service areas.</p> <p>Further training may be provided to target service areas on request.</p>	Medium			Neil Pitman, Internal Audit Manager	Dec 08
			<p>An article is to be placed in the 'Weekly News Bulletin' to raise awareness and promote current fraud and corruption policies and procedures</p>	Medium			Peter Rogers, Risk and Assurance Manager	Nov 08
			<p>Net Consent is to be explored as a medium for awareness training and acknowledgement of review and understanding of relevant fraud and corruption strategies.</p>	Medium			Peter Rogers Risk and Assurance Manager	Oct 08

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5	<p>Does the organisation monitor the extent to which the application of sanctions is successful?</p> <p>Is the organisation effective in:</p> <ul style="list-style-type: none"> recovering any losses incurred to fraud and corruption? Monitoring proceedings for the recovery of losses? 	<p>Sections 6 and 8 of the Fraud Response Plan (as approved by the Audit Committee in June 2007) refer to 'Recovery of Losses' and 'Reporting'.</p>	<p>To develop a policy in respect of 'parallel sanctions and recovery' in liaison with Human Resources</p>	Medium			<p>Neil Pitman, Internal Audit Manager</p>	<p>Mar 09</p>