

ANTI FRAUD & CORRUPTION ACTION PLAN 2016/17

Action Plan to Improve Further the Authority’s Arrangements for Countering Fraud and Corruption

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS
OBJECTIVE: Undertake all assignments in the 2016/2017 Audit Plan and any investigations required			
Complete the audits contained in the annual Audit Plan approved by members. The scope and objectives of the audits will include the assessment of controls that assist in fraud prevention and detection.	Audit and Risk Manager	March 2017	The Audit and Risk Manager and the Internal Audit Team meet regularly during the year in the form of a progress meeting to consider, amongst other things, progress with the Audit Plan. A small number of changes were necessary to the Plan approved by members for this year and all of the audits in the revised Plan were completed by 31 March 2017.
Investigate any fraud or irregularity cases uncovered. Where appropriate report the circumstances, the approach to the investigation and the outcome to members. Assess the effect of the scale of the incident and the resultant investigation on the Audit Plan and report to F & A listing the options if a shortfall is identified.	Audit and Risk Manager	As required	There were no cases of fraud or irregularity identified or reported during the year. There was, however, a suspected irregularity concerning the application of the Code of Procurement Practice. This was investigated and the outcome reported to members.

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Continue to report the outcome of all completed audit assignments together with the action plan to Finance & Audit Scrutiny Committee.	Audit and Risk Manager	Quarterly	The outcome of all audits is reported to members by the Audit and Risk Manager as part of the quarterly Progress Report.
OBJECTIVE: Promote fraud awareness within the Council			
Post a notice on the council's Intranet as a reminder of the ever present threat of fraud and how to deal with any discovery or suspicion.	Audit and Risk Manager	October 2016.	Completed as scheduled.
Publicise the council's Whistleblowing Policy and Procedure with a notice on the council's Intranet.	Audit and Risk Manager	December 2016	Completed as scheduled.
Reissue advice to managers and staff on the implications of the Bribery Act.	Audit and Risk Manager	November 2016	Completed as scheduled.
Continue to attend the council's corporate induction programme to provide Anti-Fraud and Corruption sessions.	Audit and Risk Manager	Throughout the year	All of the Corporate Induction sessions were attended by members of the Audit Team.

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Circulate details of any attempted frauds as they occur and details of any potential fraudulent activity received.	Audit and Risk Manager	Throughout the year	No reports of fraudulent activity locally or of new types of fraud nationally were received during the year.
OBJECTIVE: Participate in data exchange and research initiatives			
Provide data to the National Fraud Initiative (NFI) and respond to referrals received as a result.	Audit and Risk Manager	February 2017	Completed as scheduled.
Present a report to Finance and Audit Scrutiny on the outcome of the NFI exercise.	Audit and Risk Manager	October 2016	Completed. A report was presented to Finance and Audit Scrutiny Committee on 1 November 2016.
Complete any appropriate surveys of fraudulent or corrupt activity in local government.	Audit and Risk Manager	As received.	A survey undertaken by the council's Internal Audit contractor, TIAA, was completed in January 2017.
OBJECTIVE: Ensure Internal Audit staff remain aware of best practice and new developments			

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<p>Arrange for the attendance of members of the Audit team at appropriate and affordable training events and attendance at Warwickshire and Midlands professional networking groups.</p>	<p>Audit and Risk Manager</p>	<p>Throughout the year</p>	<p>The CIPFA in the Midlands Audit Training Seminars (CATS) were resurrected this year and all members of the Audit Team attended the first session in December 2016.</p> <p>A member of the team is undertaking an MSc in audit management.</p> <p>Local networking groups were attended when appropriate.</p>
<p>Arrange to run workshops for Internal Audit staff on investigative practice following completion of the CIPFA Certificate in Investigate Practice.</p>	<p>Audit and Risk Manager</p>	<p>Throughout the year</p>	<p>Outstanding due to other work commitments. To be carried forward.</p>
<p>OBJECTIVE: Review Strategy and Action Plan</p>			

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<p>Review the content, currency and format of the Anti-Fraud and Corruption Strategy.</p>	<p>Audit and Risk Manager</p>	<p>January 2017</p>	<p>The Strategy was first approved by members in 1995 and reapproved in 2005. Since then there have been a number of minor changes but essentially it is still very much as first written.</p> <p>It is a series of fairly broad measures that do not contain specific actions or, in the main, any dates, job titles or references to legislation or policies. Accordingly the measures in the Strategy still hold good today. Five randomly selected strategies together with those of the other Warwickshire authorities were examined and compared with the WDC Strategy. This was to ensure that there were no glaring omissions on WDC's part and to ascertain if the formats used elsewhere presented any improvement on the WDC format.</p> <p>All of the strategies follow a similar basic approach and contain more or less the same categories as the WDC version. Where they differ is that some of them are quite lengthy documents as they contain detailed procedures for whistleblowing, fraud response, money laundering and the Bribery Act.</p>

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Review any CIPFA or other relevant bodies' guidance on fraud and corruption issued during the year and consider if any of the recommendations require changes to WDC's fraud prevention procedures or the policy and strategy.	Audit and Risk Manager	As received	The Audit Commission produced for many years a report entitled Protecting the Public Purse. Following its demise a cross European body, TEICCAF, was formed and it produces a similar report entitled Protecting the English Public Purse. The 2016 report published in January 2017 was the second such report. Like its predecessor the report concludes with a checklist for those responsible for governance. No action is required following consideration of the checklist.
Present an annual report recording progress against the Action Plan together with a revised Action Plan.	Audit and Risk Manager	July 2017	Completed. Undertaken as part of this report.