

## Anti Fraud and Corruption Action Plan 2018/19

### Action Plan to improve further the authority's arrangements for countering fraud and corruption

ACTIONS	RESPONSIBILITY	TIMESCALE
<b>OBJECTIVE: Undertake all assignments in the 2018/2019 Audit Plan and any investigations required</b>		
Complete all of the audits contained in the annual Audit Plan approved by members in March 2018, monitor progress regularly throughout the year and take appropriate remedial action if necessary. The scope and objectives of the audits will include an assessment of the controls in place and confirming or improving those controls will indirectly assist in fraud prevention and detection.	Audit and Risk Manager	March 2019.
Investigate any fraud or irregularity cases uncovered or referred to Internal Audit. If there are grounds for an investigation report the circumstances, the approach adopted and the outcome to members. If the resources required to undertake an investigation have an impact on the Audit Plan and a shortfall is identified a report will be submitted to Finance & Audit Scrutiny Committee listing the possible options.	Audit and Risk Manager	Throughout the year.
Report the outcome of all completed audit assignments together with the management responses to any recommendations in the action plan to Finance & Audit Scrutiny Committee.	Audit and Risk Manager	Quarterly.
<b>OBJECTIVE: Promote fraud awareness within the Council</b>		
Post a notice on the council's Intranet reminding staff that fraud is an ever present threat, how to identify the signs and what to do if fraud is taking place or suspected.	Audit and Risk Manager	December 2018.
Undertake a staff survey to gauge the overall attitude to fraud and the awareness of how to respond to any occurrences or suspicions.	Audit and Risk Manager	November 2018.
Attend the council's corporate induction courses as arranged and provide a fraud awareness session.	Audit and Risk Manager	Throughout the year.

ACTIONS	RESPONSIBILITY	TIMESCALE
Compile a handout for new starters covering basic fraud awareness, how to deal with concerns, details of basic controls in place and contact details.	Audit and Risk Manager	August 2018.
Publicise details of any frauds perpetrated or attempted against the council as they occur and details of any potential new fraudulent activity in local government received. If necessary review procedures and controls to mitigate the risk.	Audit and Risk Manager	Throughout the year.
<b>OBJECTIVE: Participate in data exchange and research initiatives</b>		
Provide data to the annual National Fraud Initiative (NFI) exercise and respond to referrals received as a result.	Audit and Risk Manager	February 2019.
Present a report to Finance and Audit Scrutiny Committee on the outcome of the NFI exercise.	Audit and Risk Manager	October 2018.
Complete any appropriate surveys of fraudulent activity in local government undertaken by the recognised professional and government bodies.	Audit and Risk Manager	As received.
<b>OBJECTIVE: Enable public reporting of suspected fraud or corruption</b>		
Review the Fraud pages on the WDC website and revise and update if necessary. Ensure that there are no obstructions to members of the public reporting fraud.	Audit and Risk Manager	
<b>OBJECTIVE: Ensure Internal Audit staff remain aware of best practice and new developments</b>		
Arrange for members of the Audit Team to attend any appropriate and affordable training events and to attend the Warwickshire and Midlands professional networking groups.	Audit and Risk Manager	Throughout the year.
Arrange to run workshops for the Internal Audit staff on investigative practice following the successful completion of the CIPFA Certificate in Investigate Practice.	Audit and Risk Manager	March 2019.

ACTIONS	RESPONSIBILITY	TIMESCALE
<b>OBJECTIVE: Review Strategy and Action Plan</b>		
Review the content, currency and format of the Anti-Fraud and Corruption Strategy. Compare the strategy with those of the other Warwickshire authorities and a random selection from other authorities.	Audit and Risk Manager	April 2019.
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.
Present an annual report to Finance and Audit Scrutiny Committee recording progress against the Action Plan together with a revised Action Plan.	Audit and Risk Manager	July 2019.