

Ongoing Actions to Prevent, Deter and Detect Fraud and Corruption

1. OBJECTIVE: Undertake assignments in the 2020/2021 Audit Plan and any investigations required

- 1.1 Complete audits contained in the revised annual Audit Plan approved by members in September 2020, 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.
- 1.2 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.
- 1.3 Report the management responses to any recommendations contained in the action plans accompanying Internal Audit reports to Finance & Audit Scrutiny Committee.

2. OBJECTIVE: Promote fraud awareness within the Council

- 2.1 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.
- 2.2 Undertake a staff survey to gauge the overall attitude to fraud and the awareness of how to respond to any occurrences or suspicions.
- 2.3 Attend the council's corporate induction courses as arranged and provide a fraud awareness session.
- 2.4 Compile a handout for new starters covering basic fraud awareness, how to deal with concerns, details of basic controls in place and contact details.
- 2.5 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.

3. OBJECTIVE: Participate in data exchange and research initiatives

- 3.1 Provide data to the annual National Fraud Initiative (NFI) exercise and respond to referrals received as a result.

3.2 Present a report to Finance and Audit Scrutiny Committee on the outcome of the NFI exercise.

3.3 Complete any appropriate surveys of fraudulent activity in local government undertaken by the recognised professional and government bodies.

4. OBJECTIVE: Enable public reporting of suspected fraud or corruption

4.1 Review the Fraud pages on the WDC website and revise and update if necessary.

4.2 Ensure that there are no obstructions to members of the public reporting fraud.

5. OBJECTIVE: Ensure Internal Audit staff remain aware of best practice and new developments

5.1 Arrange for members of the Internal Audit Team to attend any appropriate and affordable training events and to attend the Warwickshire and Midlands professional networking groups.

5.2 Arrange to run workshops for the Internal Audit staff on investigative practice following the successful completion of the CIPFA Certificate in Investigate Practice.

6. OBJECTIVE: Review Statement

6.1 Review the content, currency and format of the Anti-Fraud and Corruption Statement. Compare the statement with those of the other Warwickshire authorities and a random selection from other authorities.

6.2 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 Anti-Fraud and Corruption Statement.

6.3 Present the Anti-Fraud and Corruption Statement annually to Finance and Audit Scrutiny Committee for review and approval.