

ANTI FRAUD & CORRUPTION ACTION PLAN 2015/16

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

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS
OBJECTIVE: Undertake all assignments in the 2015/2016 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 2016	Progress against the plan is monitored regularly by the Audit and Risk Manager with the Audit Team, it being the main item on the team meeting agenda, to ensure that the plan is completed by 31 March. Audits have been undertaken as planned with some minor variation from schedule. For 2015/16 all audits in the plan, as amended, were completed.
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	No significant cases were dealt with in 2015/16. An incident concerning the theft of cash from two members of staff in Housing & Property Services was dealt with in June and an allegation made to a Member concerning a contractor was investigated in May. Neither was considered worthy of a report to members.
Complete the revision of a Fraud Response Plan for use in the investigation of any suspected fraud and corruption cases.	Audit and Risk Manager	December 2015	A Fraud Response Plan together with a checklist has been completed to guide the conduct of any future investigation.

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS
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	Completed.
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	December 2015	Completed.
Issue a reminder of the council's instructions for staff for the prevention of money laundering.	Audit and Risk Manager	December 2015	Completed.
Continue to attend the council's corporate induction programme to provide Anti Fraud and Corruption sessions.	Audit and Risk Manager	Throughout the year	All sessions have been attended as required.
Circulate details of any attempted frauds as they occur and details of any potential fraudulent activity received.	Audit and Risk Manager	Throughout the year	Nothing of significance occurred in 2015/16 and no notifications of new types of fraudulent activity were received.
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 2016	Completed.

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS
Present a report to Finance and Audit Scrutiny on the outcome of the NFI exercise.	Audit and Risk Manager	October 2015	Completed.
Complete the annual CIPFA Counter Fraud Centre Fraud and Corruption survey.	Audit and Risk Manager	May 2015	Completed on time and submitted but to The European Institute For Combatting Corruption and Fraud (TEICCAF) not CIPFA. Following the demise of the Audit Commission there is confusion surrounding the responsibilities and status of the replacement bodies.
OBJECTIVE: Ensure Internal Audit staff remain aware of best practice and new developments			
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.	Audit and Risk Manager	Throughout the year	Very little affordable and relevant training was on offer in 2015/16. CIPFA in the Midlands Audit Training Seminars continue to be on hold. Members of the team have attended the local networking groups as appropriate. A member of the team is undertaking an MSc in audit management.
Arrange to run workshops for Internal Audit staff on investigative practice following the recent successful completion of the CIPFA Certificate in Investigate Practice.	Audit and Risk Manager	Throughout the year	Outstanding due to other work commitments. To be carried forward.
OBJECTIVE: Review Strategy and Action Plan			

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS
<p>Review the content, currency and format of the Anti Fraud and Corruption Strategy and if necessary present to members for approval.</p>	<p>Audit and Risk Manager</p>	<p>January 2016</p>	<p>The Strategy is a series of fairly broad measures devoid of specific references and it has stood the test of time fairly well. As it was first approved in 1995 and then reapproved in 2005 something more than the usual review seemed appropriate for 2015/16. Accordingly, as well as the usual examination of the strategies for the other Warwickshire authorities and a few selected at random from the internet, making ten in total, a short consultation exercise (three interested parties) was undertaken to gather some independent opinion on the strategy. The only response was from Democratic Services and some useful comments were provided and included in the revised version of the strategy attached as Appendix C.</p> <p>A complete rewrite of the strategy was not considered worthwhile, as it bears comparison with other strategies, or viable due to the resource implications and the potential benefits.</p>

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS
<p>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.</p>	<p>Audit and Risk Manager</p>	<p>As received</p>	<p>Protecting The English Public Purse was published by TEICCAF in July 2015. As with the Audit Commission reports it is full of statistics and information about national and regional trends but it offers little by way of practical advice. It includes a checklist for those responsible for governance in a similar style to that used by the Audit Commission except that it is a lot shorter and even more general. No action is required following consideration of the checklist.</p> <p>In April 2016 under the heading of Fighting Fraud and Corruption Locally the CIPFA Counter Fraud Centre issued the Local Government Counter Fraud and Corruption Strategy 2016-2019. It was accompanied by a checklist and a document called a companion. Again the checklist is fairly broad and offers very little that is either practical or new.</p>
<p>Present an annual report recording progress against the Action Plan together with a revised Action Plan.</p>	<p>Audit and Risk Manager</p>	<p>July 2016</p>	<p>Completed. Undertaken as part of this report.</p>