

## ACTION PLAN 2013/14

## Review of progress in achieving the 2013/14 action plan.

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS / ACTION NEEDED
<b>OBJECTIVE: Undertake all assignments in the 2013/2014 Audit Plan and any investigations required</b>			
Complete audit assignments set out in the annual Audit Plan with the dual objectives of assessing fraud prevention controls and identifying fraud where it exists.	Audit and Risk Manager	March 2014	Progress is monitored by the team by way of monthly meetings to ensure that the plan is completed by 31March. Quarterly progress reports are submitted to this committee. All audits in the 2013/14 Audit Plan, as amended, were completed by the year end.
Carry out fraud and irregularity investigations when they occur.	Audit and Risk Manager	As required	Ongoing throughout the year as required. There were a number of relatively minor investigations carried out during the year and two that resulted in the submission of reports to members.
Compile an investigation checklist for use in the investigation of suspected fraud and corruption cases.	Audit and Risk Manager	December 2013	Completed. An existing checklist has been reviewed and updated so that it can be invoked if necessary. It is felt that a simpler, more concise document is required but time constraints prevented its compilation. This action will be continued in 2014/15.
Report outcome of audit assignments to Finance & Audit Scrutiny Committee.	Audit and Risk Manager	Quarterly	Undertaken on a quarterly basis and reported to Finance and Audit Scrutiny Committee.

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<b>OBJECTIVE: Promote fraud awareness within the Council</b>			
Issue fraud awareness reminders for members, managers, staff and agency staff.	Audit and Risk Manager	December 2013	Completed January 2014.
Review and republicise the council's Whistleblowing policy and procedure.	Audit and Risk Manager	December 2013	Completed January 2014.
Continue to run Anti Fraud and Corruption sessions as part of the corporate induction programme.	Audit and Risk Manager	Throughout the year	All corporate induction training during the year included a session on fraud and corruption.
Publicise details of new types of fraud received or identified.	Audit and Risk Manager	Throughout the year	Any notifications received would be publicised if considered appropriate. None have been received during the last year.
<b>OBJECTIVE: Participate in data exchange and research initiatives</b>			
Provide data to the National Fraud Initiative (NFI) and respond to referrals received as a result.	Audit and Risk Manager	February 2014.	Completed.
Present a report to Finance and Audit Scrutiny on the outcome of the NFI exercise.	Audit and Risk Manager	October 2013	Completed.
Complete the Audit Commission Fraud and Corruption survey.	Audit and Risk Manager	June 2014	Completed.

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<b>OBJECTIVE: Ensure Internal Audit staff remain aware of best practice and new developments</b>			
Arrange for attendance of Internal Audit staff at appropriate training events and professional networking groups.	Audit and Risk Manager	Throughout the year	Completed. Appropriate and affordable training has been undertaken during the year. Members of Internal Audit have attended the Warwickshire and Midlands Audit networking groups whenever possible.
Complete the CIPFA Certificate in Investigate Practice.	Audit and Risk Manager	November 2013	The Audit and Risk Manager has successfully completed the CIPFA Certificate in Investigative Practice.
Arrange to run workshop for Internal Audit staff on investigative practice following completion of the above course of study.	Audit and Risk Manager	March 2014	A workshop has taken place for Internal Audit staff and more are planned.
<b>OBJECTIVE: Review Strategy and Action Plan</b>			
Review the currency of the Anti Fraud and Corruption Strategy annually and report to Members.	Audit and Risk Manager	July 2014	Completed. The strategy is a fairly general document that is devoid of specifics setting out in fairly broad terms the measures that the council has in place to deal with fraud and corruption. It has been reviewed and it is considered that it is still relevant to the council's objectives and organisation. A copy of the strategy is attached as Appendix C.

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<b>ACTIONS</b>	<b>RESPONSIBILITY</b>	<b>TIMESCALE</b>	<b>PROGRESS / ACTION NEEDED</b>
<p>Review any CIPFA and Audit Commission guidance on fraud and corruption issued during the year and consider if any of the recommendations impact on WDC's fraud prevention procedures or the policy and strategy.</p>	<p>Audit and Risk Manager</p>	<p>As required</p>	<p>Completed.</p> <p>The latest Audit Commission report on fraud, Protecting The Public Purse – Fighting Fraud Against Local Government, was published in November 2013. It focused on the numbers and value of reported frauds, detection rates and the trends in the types of fraud. It included a “checklist for councillors and others responsible for governance” to review their counter fraud arrangements. The checklist was broadly similar to previous years with no new areas requiring action.</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 2014</p>	<p>Completed.</p> <p>Undertaken as part of this report.</p>