

ANTI FRAUD & CORRUPTION ACTION PLAN 2014/15

Review of Progress in Achieving the 2014/15 Action Plan

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS / ACTION NEEDED
OBJECTIVE: Undertake all assignments in the 2014/2015 Audit Plan and any investigations required			
Complete all audit assignments set out in the annual Audit Plan with objectives to include the assessment of fraud prevention controls and the identification of fraud where it exists.	Audit and Risk Manager	March 2015	Progress against the plan is monitored by the Audit and Risk Manager and the Internal Audit Team as the main item of monthly team meetings to ensure that the plan is completed by 31 March. Quarterly progress reports are submitted to Finance and Audit Scrutiny Committee. For 2014/15 all audits in the plan, as amended, were completed.
Carry out fraud and irregularity investigations as and when they occur with reporting to committee of the circumstances and the outcome if necessary. Report to committee if the scale of the fraud impacts on the Audit Plan and the measures to address any shortfall.	Audit and Risk Manager	As required	There were no reports of fraud or irregularity during the year. There were a small number of cases of theft which were investigated resulting in recommendations to change procedures to improve control and help prevent a recurrence. The incidents were reported to the Police but other than allocating crime numbers no action was taken.
Compile a Fraud Response Plan for use in the investigation of suspected fraud and corruption cases.	Audit and Risk Manager	December 2014	The current Fraud Response Plan, which has been in place for a number of years, has been reviewed and amended so that it can be applied if necessary. It is a very comprehensive document based on a CIPFA model and it was felt that a shorter, user friendly version would be an improvement. A first draft of a completely new response plan has been prepared and it will be developed during 2015/16.

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Report outcome of audit assignments to Finance & Audit Scrutiny Committee.	Audit and Risk Manager	Quarterly	Details of all audits completed during a quarter together with the action plans are reported to Finance and Audit Scrutiny Committee.
OBJECTIVE: Promote fraud awareness within the Council			
Issue fraud awareness reminders for members, managers, staff and agency staff.	Audit and Risk Manager	December 2014	Completed as planned.
Issue a reminder of the option to invoke the council's Whistleblowing policy and procedure.	Audit and Risk Manager	December 2014	Completed as planned.
Continue to run Anti Fraud and Corruption sessions as part of the corporate induction programme.	Audit and Risk Manager	Throughout the year	Members of Internal Audit attended all of the corporate induction sessions during the year to outline the council's approach to managing fraud and corruption.

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Revise, if necessary, relaunch and restock the "Don't Turn A Blind Eye" leaflet which encourages staff and the public to report any suspicions of fraud and corruption.	Audit and Risk Manager	December 2014	The leaflet was produced and distributed in April 2008. The stock that remains following the initial distribution is issued as part of corporate induction. Its value cannot be demonstrated but it has not resulted in any reports of fraudulent or corrupt activity. It could be revised and redistributed for relatively small cost but it is felt that it would not be productive. A narrative version of the leaflet is available on the council's website. Word and PDF versions of the leaflet exist and they can be distributed to staff electronically as part of fraud awareness reminders as in December 2014.
Publicise details of new types of fraud received or identified.	Audit and Risk Manager	Throughout the year	During the year notices were posted on the council's Intranet warning staff to be on their guard against particular types of attempted fraud as they occurred. In the main there are controls in place within systems that will prevent what are normally fairly crude attempts from succeeding. If an attempted fraud identifies a possible weakness in control then appropriate changes are made and details are circulated.
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 2015	Completed.

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Present a report to Finance and Audit Scrutiny on the outcome of the NFI exercise.	Audit and Risk Manager	October 2014	Completed.
Complete the Audit Commission Fraud and Corruption survey.	Audit and Risk Manager	May 2015	Completed.
OBJECTIVE: Ensure Internal Audit staff remain aware of best practice and new developments			
Arrange for attendance of Internal Audit staff at appropriate training events and professional networking groups.	Audit and Risk Manager	Throughout the year	Completed. Training has been undertaken as appropriate and affordable. The traditional main source of training, a series of seminars arranged by CIPFA in the Midlands, was cancelled in 2014 but it is expected to resurface in the autumn. Staff have attended the meetings of the Warwickshire and Midlands Chief Auditors' groups whenever possible.
Arrange to run workshops for Internal Audit staff on investigative practice having successfully completed the CIPFA Certificate in Investigate Practice.	Audit and Risk Manager	Throughout the year	An initial workshop has taken place and further sessions will take place in 2015/16.

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OBJECTIVE: Review Strategy and Action Plan			
Review the currency of the Anti Fraud and Corruption Strategy annually and report to Members.	Audit and Risk Manager	May 2015	Completed. The council's Anti Fraud and Corruption Strategy was first approved in September 1995 and formally reviewed in September 2005. Since then some minor amendments have been made. In essence though it remains very close to the original version. As a series of broad measures the strategy does stand the test of time with only a small number of cosmetic changes needed. As the strategy is almost 20 years old it might benefit from a complete overhaul and this is included in the action plan for 2015/16.
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.	Audit and Risk Manager	As received	The Audit Commission's annual fraud report, Protecting The Public Purse – Fighting Fraud Against Local Government, issued in October 2014 was the last in the series before the Audit Commission closed in March 2015. It will continue in some guise as the function has been transferred to the Counter Fraud Centre run by CIPFA. The report is partly statistical with historical data on fraud numbers, values and trends. It also includes recommendations that tend to be fairly broad and repetitive. It includes a "checklist for councillors and others responsible for governance" for councils to review their counter fraud arrangements. The checklist was broadly similar to the previous year's and nothing was identified requiring any action.

ACTIONS	RESPONSIBILITY	TIMESCALE	PROGRESS / ACTION NEEDED
Present an annual report recording progress against the Action Plan together with a revised Action Plan.	Audit and Risk Manager	July 2015	Completed. Undertaken as part of this report.