

**Actions to Prevent, Deter and Detect Fraud and Corruption**

**1. OBJECTIVE: Undertake assignments in the 2022/2023 Audit Plan and any investigations required**

- 1.1 Complete audits contained in the Annual Audit Plan that was approved by Members in March 2022, 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.

**Timescale:** 2022/23

**Responsibility:** Audit and Risk Manager / Head of Financial Services

- 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 Audit & Standards Committee listing the possible options.

**Timescale:** As and when / ongoing

**Responsibility:** Audit and Risk Manager / Head of Financial Services

- 1.3 Report the management responses to any recommendations contained in the action plans accompanying Internal Audit reports to Audit & Standards Committee.

**Timescale:** Ongoing

**Responsibility:** Audit and Risk Manager

**2. OBJECTIVE: Undertake investigations into suspected fraud being perpetrated against the Council**

- 2.1 Undertake investigations into a range of suspected frauds that may be being perpetrated against the Council. These include suspected fraudulent right-to-buy applications, single person discount applications, contrived tenancies and sub-letting of council-owned properties. These investigations are outsourced to an award-winning counter fraud service at Oxford City Council. They also provide fraud awareness training for staff.

**Timescale:** 2022/23 and ongoing

**Responsibility:** Audit and Risk Manager through Oxford City Council Counter Fraud Team

- 2.2 Undertake investigations into suspected fraudulent Covid Grant applications and refer any cases believed to be fraudulent to the relevant agencies e.g., the Police.

**Timescale:** 2022/23 and ongoing

**Responsibility:** Exchequer Services Manager / Audit and Risk Manager

**3. OBJECTIVE: Promote fraud awareness within the Council**

- 3.1 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.

**Timescale:** December 2022

**Responsibility:** Audit and Risk Manager

- 3.2 Undertake a staff survey to gauge the overall attitude to fraud and the awareness of how to respond to any occurrences or suspicions.

**Timescale:** December 2022

**Responsibility:** Audit and Risk Manager

- 3.3 Continue to arrange and run fraud awareness courses.

**Timescale:** During 2022/23

**Responsibility:** Audit and Risk Manager through Counter Fraud Team at Oxford City Council

- 3.4 Compile a handout for new starters covering basic fraud awareness, how to deal with concerns, details of basic controls in place and contact details.

**Timescale:** December 2022

**Responsibility:** Audit and Risk Manager

- 3.5 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.

**Timescale:** 2022/23 / ongoing

**Responsibility:** Audit and Risk Manager

**4. OBJECTIVE: Participate in data exchange and research initiatives**

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

**Timescale:** 2022/23 / ongoing

**Responsibility:** Audit and Risk Manager

- 4.2 Present a report to Audit & Standards Committee on the outcome of the NFI exercise.

**Timescale:** During 2022/23

**Responsibility:** Audit and Risk Manager

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

**Timescale:** As and when required

**Responsibility:** Audit and Risk Manager

**5. OBJECTIVE: Enable public reporting of suspected fraud or corruption**

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

**Timescale:** 2022/23

**Responsibility:** Audit and Risk Manager

- 5.2 Ensure that there are no obstructions to members of the public that report fraud.

**Timescale:** Ongoing

**Responsibility:** Audit and Risk Manager

- 5.3 Produce Annual Performance Report in respect of savings identified from fraud response work.

**Timescale:** 2022/23 and each year

**Responsibility:** Audit and Risk Manager

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

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

**Timescale:** 2022/23 / ongoing

**Responsibility:** Audit and Risk Manager

- 6.2 Arrange to run workshops for the Internal Audit staff on investigative practice following the successful completion by the Audit and Risk Manager of the CIPFA Certificate in Investigative Practice.

**Timescale:** 2023/24

**Responsibility:** Audit and Risk Manager

**7. OBJECTIVE: Review Statement**

- 7.1 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.

**Timescale:** As and when

**Responsibility:** Audit and Risk Manager

- 7.2 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.

**Timescale:** As and when

**Responsibility:** Audit and Risk Manager

- 7.3 Present the Anti-Fraud and Corruption Statement annually to Audit & Standards Committee for review and approval.

**Timescale:** 2022/23 / ongoing

**Responsibility:** Audit and Risk Manager