



Fraud Action Plan 2019/20

Report Type: Actions Report

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Fraud Response Area	Creating an Anti-Fraud Culture		
Description	To build an anti-fraud culture through the adoption of various measures to promote counter fraud awareness.	Status Progress Bar	<input type="text" value="0%"/>
Risks	Failure to make staff, member and the public that their suspicions will be treated confidentially, objectively and professionally	Allocated Resources	
	Failure to make available enough resources for counter fraud work		
Actions	Action Notes	Due Date	Completed Date
Check ID verification procedures in place and review for adequacy		30-Sep-2019	
Check what data sharing agreements are in place eg RSL's		31-Oct-2019	
Complete an annual assessment of whether the level of resource invested to counter fraud and corruption is proportionate for the level of risk		31-Mar-2020	
Provide drop in sessions to staff and members as required		31-Oct-2019	
Roll out the e-learning packages for counter fraud		31-Dec-2019	
Use of AppCheck - record all usage and any saving identified		31-Mar-2020	

Fraud Response Area	Deterring Fraud		
Description	Deterring fraud through proactive communications	Status Progress Bar	<input type="text" value="12%"/>
Risks	A lack of robust strategic approach to deterring fraud can undermine actions to build an anti-fraud culture	Allocated Resources	10 days

	A lack of understanding as to the stance the authority takes against fraud		
Actions	Action Notes	Due Date	Completed Date
Attend housing meetings to promote fraud service – quarter 1		30-Jun-2019	03-Jul-2019
Attend housing meetings to promote fraud service – quarter 2		30-Sep-2019	
Attend housing meetings to promote fraud service – quarter 3		31-Dec-2019	
Attend housing meetings to promote fraud service – quarter 4		31-Mar-2020	
Contact Leanne regarding attendee at Landlord forum – potential to sell fraud service to RSL's/joint working		30-Sep-2019	
Deter fraud by publishing the Counter Fraud & Corruption Strategy and Policy on the website		31-Mar-2020	
Develop a risk register and carry out relevant testing against the internal controls in relation to Corporate Criminal Offences (CCO) Legislation.		31-Oct-2019	
Review communications so that the most effective ways of communicating with staff are utilised by the evaluation and adaption of National Fraud Authority fraud campaign pack being completed for roll out with the E learning solution		31-Dec-2019	

Fraud Response Area	Preventing Fraud		
Description	Preventing fraud by ensuring that relevant policies are in place and fraud risks are identified.	Status Progress Bar	<input type="text" value="0%"/>
Risks	Out of date policies and procedures which do not cover relevant legislation.	Allocated Resources	30 days
	Potential risks not identified.		
	Potential data not identified.		
Actions	Action Notes	Due Date	Completed Date
Assist in the fraud proofing of other policies/forms		31-Mar-2020	
Implement effective Whistleblowing arrangements – annual		31-Mar-2020	

review of Whistleblowing Policy			
Review and update the Counter Fraud Policy Statement, Strategy & Guidance Notes and update and amend as appropriate		31-Mar-2020	
Review and update the fraud risk register in line with the potential systems weaknesses identified during audit or investigations and emerging fraud risks		31-Mar-2020	
Review Codes of Practice in place for Data Sharing with local partners		31-Mar-2020	
Review financial guidance and update and amend as appropriate		31-Mar-2020	

Fraud Response Area	Detecting Fraud		
Description	Detecting fraud through proactive investigations	Status Progress Bar	<input type="text" value="0%"/>
Risks	If not undertaken, there is a risk that the opportunity to abuse a system weakness may be heightened as the risk of being caught maybe deemed negligible by the perpetrator.	Allocated Resources	70 days
	If not undertaken, there is a risk that fraud could go undetected		
Actions	Action Notes	Due Date	Completed Date
Annual review and evaluation of the potential use of computer aided and other innovative techniques for the detection of fraud eg data matching		31-Mar-2020	
Annual review of existing arrangements to ensure that the Council is maximising their use eg NAFN – VFM other checks being done in other areas – council tax, housing etc		31-Aug-2019	
Continue to develop links with external agencies to enhance opportunities for information sharing		31-Mar-2020	
Proactive testing in line with the fraud risk register and audit plan Treasury management DFG's Payroll Creditors Housing allocations RTB's Council Tax NNDR		31-Mar-2020	

Undertake enquiries/investigations as a result of the outcome of the National Fraud Initiative		31-Mar-2020	
Undertake local proactive exercises through data & intelligence analysis at the Authority as agreed with the Executive Director Corporate Services		31-Mar-2020	

Fraud Response Area	Investigations		
Description	Investigate fraud in accordance with laid down policies and procedures.	Status Progress Bar	<input type="text" value="25%"/>
Risks	The risk of not investigating is that fraud goes unpunished and there is no resulting deterrent effect thus increasing the prevalence of fraud further	Allocated Resources	73 days
	The staff (or others) making the allegation feel they are not taken seriously and referrals cease to be made.		
Actions	Action Notes	Due Date	Completed Date
Fraud referrals investigated – quarter 1		30-Jun-2019	03-Jul-2019
Fraud referrals investigated – quarter 2		30-Sep-2019	
Fraud referrals investigated – quarter 3		31-Dec-2019	
Fraud referrals investigated – quarter 4		31-Mar-2020	

Fraud Response Area	Sanctions		
Description	Apply sanctions correctly and consistently	Status Progress Bar	<input type="text" value="0%"/>
Risks	If sanctions are not imposed there is no deterrence of fraud.	Allocated Resources	As required
Actions	Action Notes	Due Date	Completed Date
Ensure that sanctions are applied correctly and consistently (including internal disciplinary, regulatory & criminal)		31-Mar-2020	

Fraud Response Area	Redress		
Description	To ensure that redress is calculated correctly	Status Progress Bar	<input type="text" value="0%"/>

Risks	Fraudsters may not realise that any and all measures will be taken to recover any money lost to fraud.	Allocated Resources	4 days
Actions	Action Notes	Due Date	Completed Date
Maintain comprehensive records of time spent on each investigation so that this can be included in any compensation claim. Identify and maintain a record of the actual proven amount of loss so that appropriate recovery procedures can be actioned.		31-Mar-2020	

Fraud Response Area	Strategic Work		
Description	To maintain mandatory counter fraud arrangements.	Status Progress Bar	<input type="text" value="0%"/>
Risks	Failure to ensure the completion of mandatory strategic work may mean that the professional knowledge and skills are not maintained to a high standard	Allocated Resources	10 days
Actions	Action Notes	Due Date	Completed Date
Attendance at relevant fraud forums/meetings to ensure that professional knowledge and skills are maintained		31-Mar-2020	
Attendance at relevant training as required		31-Mar-2020	
Completion and agreement of work plan		31-Mar-2020	
Quarterly reporting of counter fraud work		31-Mar-2020	
Regular meetings with the Chief Executive		31-Mar-2020	

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