

Fraud Action Plan 2023/24

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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.		
Risks	Failure to make staff, member and the public aware that their suspicions will be treated confidentially, objectively and professionally	Due Date / Responsibility	Completed Date
Actions	Action Notes		
Issue of the counter fraud and corruption policy and whistleblowing policy to raise all staff awareness via Astute	All staff email issued 14/10/21 with update of Astute Policies. Following refresh of policies in October 2022, reissue via Astute.	November 2023 / Counter Fraud Officer (CFO)	
Provide drop in sessions to staff and members as required promoting counter fraud	Fraud drop in day completed November 2019. Virtual session planned for after Easter 2024	March 2024/ CFO	
Fraud Response Area	Deterring and Preventing Fraud		
Description	Deterring fraud through proactive communications. Preventing fraud by ensuring that relevant policies are in place and fraud risks are identified.		
Risks	A lack of robust strategic approach to deterring fraud can undermine actions to build an anti-fraud culture	Due Date	Completed Date
	A lack of understanding as to the stance the authority takes against fraud		
	Out of date policies and procedures which do not cover relevant legislation.		
Actions	Action Notes		

Regular attendance at service team meetings to promote counter fraud work	On-going	31 March 2024/ CFO	
Active participation in Staffordshire Counter Fraud Partnership	Joined the Staffordshire Counter Fraud Partnership early 2021. Continue to engage with the partnership and the Audit Manager to evaluate benefits.	31 March 2024/ CFO, Audit Manager (AM)	Ongoing, meetings regularly attended.
Produce and issue prevention of the facilitation of tax evasion policy statement and procedures	CMT approved 15/10/20, A&G Committee approval sought 29/10/20. Audit Manager to complete risk assessment required and then issue of the policy to all staff via the Astute system and provision of targeted training to finance and business support staff.	31 March 2024 / AM	Ongoing, risk assessment to be completed.
Ensure all counter fraud policies and procedures and Financial Guidance are reviewed by their review date / or on change of key legislation / best practice.	All policies and procedures are currently in date. Next review cycle November 2023 to be completed.	30 October 2023 / AM	Counter Fraud Policy and Strategy reviewed.

Fraud Response Area	Detecting Fraud		
Description	Detecting fraud through proactive investigations		
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.		
	If not undertaken, there is a risk that fraud could go undetected		
Actions	Action Notes	Due Date	Completed Date
Participating and undertaking NFI checks	Regular ongoing activity.	31-Mar-2024 / CFO	Ongoing Data uploads conducted – NFI matches checked and continue to be checked.
Undertake local proactive exercises through data & intelligence analysis at the Authority as agreed with the Executive Director--Finance	On-going	31-Mar-2024 / CFO	

Internal audit programme includes review of counter fraud and corruption controls.	Plan on target	31-Mar-2024/ AM	Ongoing
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Fraud Response Area	Investigations		
Description	Investigate fraud in accordance with laid down policies and procedures.		
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 The staff (or others) making the allegation feel they are not taken seriously and referrals cease to be made.		
Actions	Action Notes		
Fraud referrals investigated	On-going	31-Mar-2024 / CFO	Ongoing

Fraud Response Area	Sanctions		
Description	Apply sanctions correctly and consistently		
Risks	If sanctions are not imposed there is no deterrence of fraud.		
Actions	Action Notes	Due Date	Completed Date
Ensure that sanctions are applied correctly and consistently (including internal disciplinary, regulatory & criminal)	On-going	31-Mar-2024/ CFO	Ongoing

Fraud Response Area	Redress		
Description	To ensure that redress is calculated correctly		
Risks	Fraudsters may not realise that any and all measures will be taken to recover any money lost to fraud.		
Actions	Action Notes		

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.	On-going	31-Mar-2024 / CFO	Ongoing
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Fraud Response Area	Strategic Work		
Description	To maintain mandatory counter fraud arrangements.		
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	Due Date	Completed Date
Actions	Action Notes	Due Date	Completed Date
Attendance at relevant fraud forums/meetings to ensure that professional knowledge and skills are maintained	On-going	31-Mar-2024/ CFO, AM	Ongoing Attended Midland Fraud group and Staffordshire Counter Fraud group meeting
Attendance at relevant training as required	On-going	31-Mar-2024 / CFO, AM	Ongoing
Regular reporting of counter fraud work	Update to A&G Committee – November 2023	31-Mar-2024 / CFO, AM	15 November 2023
Regular meetings with the Chief Executive	On-going	31-Mar-2024 / CFO, AM	Ongoing. Monthly 1 to 1's.