

## TAMWORTH BOROUGH COUNCIL INTERNAL AUDIT COUNTER FRAUD WORK PLAN 2013/14

<b>CREATING AN ANTI-FRAUD CULTURE</b>		
<b>OBJECTIVE</b>	<b>RISK</b>	<b>PROGRESS</b>
<p>To build an anti-fraud culture through the adoption of various measures to promote counter fraud awareness by:</p> <ul style="list-style-type: none"> <li>a) Roll out of the e learning package on governance (includes counter fraud &amp; whistleblowing)</li> <li>b) Provide drop in sessions (if required) to staff and members</li> <li>c) Continue to make available counter fraud strategies/policies on the intranet/website</li> </ul>	<p>1. Failure to make staff, member and the public aware that their suspicions will be treated confidentially, objectively and professionally.(Medium risk)</p>	<p>Roll out delayed to July 2013</p> <p>As required</p> <p>Completed – new versions on website and intranet</p>
<b>RESOURCE (DAYS)</b>		<b>5</b>

<b>DETECTING FRAUD</b>		
<b>OBJECTIVE</b>	<b>RISK</b>	<b>PROGRESS</b>
Review communications so that the most effective ways of communicating with staff are utilised.	A lack of robust strategic approach to deterring fraud can undermine actions to build an anti-fraud culture. (Medium risk)	Evaluation and adaptation of National Fraud Authority fraud campaign pack being completed for roll out with E Learning solution.
		<b>Resources (Days)</b>

<b>PREVENTING FRAUD</b>		
<b>OBJECTIVE</b>	<b>RISK</b>	<b>PROGRESS</b>
Review the existing counter fraud policy statement, strategy and guidance notes and update and amend as appropriate.	Out of date policies and procedures which do not cover relevant legislation. (Medium risk)	To be completed September 2013
Review financial guidance and update and amend as appropriate.	Out of date policies and procedures which do not cover relevant legislation. (Medium risk)	To be completed September 2013
Review and update the fraud risk register in line with potential system weaknesses identified during audits or investigations.	Potential risks not identified. (Medium risk)	Completed quarterly
<b>Resources (Days)</b>		<b>9</b>

<b>DETECTING FRAUD</b>		
<b>OBJECTIVE</b>	<b>RISK</b>	<b>PROGRESS</b>
Undertake enquiries as a result of the outcome of the Audit Commission's National Fraud Initiative	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. (Medium risk)	On-going
Undertake local proactive exercises at the Authority as agreed with the Executive Director Corporate Services	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. (Low risk)	Not yet identified
<b>Resources (Days)</b>		<b>15</b>

<b>INVESTIGATIONS</b>		
<b>OBJECTIVE</b>	<b>RISK</b>	<b>PROGRESS</b>
All referrals will be investigated in accordance with the Counter Fraud and Corruption Policy Statement and Strategy.	<p>The risk of not investigating is that fraud goes unpunished and there is no resulting deterrent effect thus increasing the prevalence of fraud further. (Medium risk)</p> <p>The staff (or others) making the allegation feel they are not taken seriously and referrals cease to be made. (Medium risk)</p>	On-going
<b>Resources (Days)</b>		<b>20</b>

<b>SANCTIONS</b>		
<b>OBJECTIVE</b>	<b>RISK</b>	<b>PROGRESS</b>
Ensure that the sanctions are applied correctly and consistently.	If sanctions are not imposed there is no deterrence of fraud. (Low risk)	As required
		<b>Resources (Days)</b>

REDRESS		
OBJECTIVE	RISK	PROGRESS
<p>Maintain comprehensive records of time spent on each investigation so that this can be included in any compensation claim.</p> <p>Identify and maintain a record of the actual proven amount of loss so that appropriate recovery procedures can be actioned.</p>	<p>Fraudsters may not realise that any and all measures will be taken to recover any money lost to fraud. (Low risk)</p>	<p>As required</p>
		<b>Resources (Days)</b>

<b>MANDATORY COUNTER FRAUD ARRANGEMENTS (STRATEGIC WORK)</b>		
<b>OBJECTIVE</b>	<b>RISK</b>	<b>PROGRESS</b>
Attendance at relevant fraud forums/meetings to ensure that professional knowledge and skills are maintained.	Failure to ensure the completion of mandatory strategic work may mean that the professional knowledge and skills are not maintained to a high standard. (Medium risk)	On-going
Completion and agreement of work plan.		On-going
Regular meetings with the Executive Director Corporate Services.		On-going
Quarterly report of counter fraud work.		On-going
Attendance at relevant training as required.		On-going
<b>Resources (Days)</b>		<b>5</b>
<b>TOTAL RESOURCES (Days)</b>		<b>54</b>