

Fighting Fraud Checklist for Governance

Protecting the public purse 2013

November 2013

General	Yes	No
1. Do we have a zero tolerance policy towards fraud?	●	○
Previous action Identified within the Counter Fraud and Corruption Policy Statement, Strategy & Guidance Notes.		
2014 Update Zero tolerance still remains		
2. Do we have the right approach, and effective counter-fraud strategies, policies and plans? Have we aligned our strategy with <i>Fighting Fraud Locally</i>?	●	○
Previous action Measured against Fighting Fraud Locally and the NAFN resilience toolkit (details below)		
2014 Update As previous action		
3. Do we have dedicated counter-fraud staff?	●	○
Previous action Benefits fraud –yes. Internal Audit for other frauds		
2014 Update Current staffing levels and responsibilities remain the same		
4. Do counter-fraud staff review all the work of our organisation?	●	○
Previous action Internal Audit will cover all other activities apart from benefits fraud		
2014 Update As previous action		
5. Does a councillor have portfolio responsibility for fighting fraud across the council?	●	○
Previous action Portfolio for Operations & Assets has responsibility		
2014 Update Portfolio for Operations & Assets has responsibility		
6. Do we receive regular reports on how well we are tackling fraud risks, carrying out plans and delivering outcomes?	●	○
Previous action	Page 268	

Regular updates on fraud areas presented to the Audit & Governance Committee.

2014 Update

Regular updates presented the Audit & Governance Committee

7. Have we assessed our management of counter-fraud work against good practice?



Previous action

As detailed in various documents

2014 Update

As previous

General	Yes	No
<p>8. Do we raise awareness of fraud risks with:</p> <ul style="list-style-type: none"> ■ new staff (including agency staff); ■ existing staff; ■ elected members; and ■ our contractors? 	<p>●</p> <p>●</p> <p>●</p> <p>●</p>	<p>○</p> <p>○</p> <p>○</p> <p>○</p>
<p>Previous action Counter Fraud Policy part of the induction checklist process. Policies available on intranet and website. 2013/14 more detailed awareness through Internal Audit presence at team meetings/e learning solution</p>		
<p>2014 Update Counter fraud policy part of the induction process. Policies available on the intranet and website. E learning package developed, reviewed and updated.</p>		
<p>9. Do we work well with national, regional and local networks and partnerships to ensure we know about current fraud risks and issues?</p>	<p>●</p>	<p>○</p>
<p>Previous action Take part in the National Fraud Initiative Member of National Anti Fraud Network, Midlands Fraud Forum and take part in Staffordshire and Midland networks</p>		
<p>2014 Update Take part in the National Fraud Initiative Member of National Anti Fraud Network, Midlands Fraud Forum and take part in Staffordshire and Midland networks</p>		
<p>10. Do we work well with other organisations to ensure we effectively share knowledge and data about fraud and fraudsters?</p>	<p>●</p>	<p>○</p>
<p>Previous action Take part in the National Fraud Initiative Member of National Anti Fraud Network, Midlands Fraud Forum and take part in Staffordshire and Midland networks</p>		
<p>2014 Update Continue to participate in national and regional networks</p>		

11. Do we identify areas where our internal controls may not be performing as well as intended? How quickly do we then take action?	●	○
Previous action Completed through Internal Audit plan and agreed management actions. Agreed managements actions followed up within 6 months to ensure implemented.		
2014 Update As previous. In addition, management reports are now generated from the system for Managers and Directors to review outstanding management actions.		
12. Do we maximise the benefit of our participation in the Audit Commission National Fraud Initiative and receive reports on our outcomes?	●	○
Previous action Progress to date reported to the Audit & Governance Committee		
2014 Update Progress on the outcomes of the data matching exercise reported to the Audit & Governance Committee.		
13. Do we have arrangements in place that encourage our staff to raise their concerns about money laundering?	●	○
Previous action Money Laundering Policy in place.		
2014Update Money laundering awareness is part of the E learning solution		

General	Yes	No
14. Do we have effective arrangements for:		
<ul style="list-style-type: none"> ■ reporting fraud?; and 	●	○
<ul style="list-style-type: none"> ■ recording fraud? 	●	○
<p>Previous action Frauds to be reported annually to the Audit & Governance Committee</p> <p>Whistleblowing policy regularly reviewed and update and available on the intranet and website.</p>		
<p>2014 Update Frauds reported annually to the Audit & Governance Committee. National Fraud & Corruption survey completed annually.</p>		
15. Do we have effective whistle-blowing arrangements? In particular are staff:		
<ul style="list-style-type: none"> ■ aware of our whistle-blowing arrangements? 	●	○
<ul style="list-style-type: none"> ■ have confidence in the confidentiality of those arrangements? 	●	○
<ul style="list-style-type: none"> ■ confident that any concerns raised will be addressed? 	●	○
<p>Previous action</p>		
<p>2014 Update The Whistleblowing Policy is regularly reviewed and updated and approved by the Audit & Governance Committee. Awareness will be raised to staff through the E learning solution.</p>		
16. Do we have effective fidelity insurance arrangements?	●	○
<p>Previous action Adequate insurance arrangements are in place.</p>		
<p>2014 Update Adequate insurance arrangements are in place</p>		
Fighting fraud with reduced resources	Yes	No
17. Have we reassessed our fraud risks since the change in the financial climate?	●	○
<p>Previous action Fraud risks assessed quarterly.</p>		

2014 Update

Fraud risks are reviewed and reassessed on a quarterly basis and reported to the Audit & Governance Committee

18. Have we amended our counter-fraud action plan as a result?



Previous action

Awareness of new and emerging risks identified and will change action plan as required.

2014 Update

Awareness of new and emerging risks continually completed and action plan will be changed accordingly

19. Have we reallocated staff as a result?



Previous action

2014 Update

Staffing levels remain the same.

Current risks and issues	Yes	No
Housing tenancy		
20. Do we take proper action to ensure that we only allocate social housing to those who are eligible?	●	○
Previous action Allocations Policy Internal Audit of systems		
2014 Update Allocations Policy in place and resident checks completed. Internal audit of systems.		
21. Do we take proper action to ensure that social housing is occupied by those to whom it is allocated?	●	○
Previous action Tenancy checks completed Illegal subletting initiative completed		
2014 Update Residence checks completed.		
Procurement		
22. Are we satisfied our procurement controls are working as intended?	●	○
Previous action Regular audits completed		
2014 Update Regular audits completed in procurement areas		
23. Have we reviewed our contract letting procedures since the investigations by the Office of Fair Trading into cartels, and compared them with best practice?	●	○
Previous action Contract letting procedures reviewed on a regular basis		
2014 Update Contract letting procedures reviewed on a regular basis.		
Recruitment		
24. Are we satisfied our recruitment procedures: <ul style="list-style-type: none"> ■ prevent us employing people working under false identities; ■ confirm employment references effectively; ■ ensure applicants are eligible to work in the UK; and 	● ● ●	○ ○ ○

- require agencies supplying us with staff to undertake the checks that we require?



Previous action

Recruitment procedures in place and subject to regular audit

2014 Update

Recruitment procedures are in place and subject to regular audit

Current risks and issues	Yes	No
Personal budgets		
25. Where we are expanding the use of personal budgets for adult social care, in particular direct payments, have we introduced proper safeguarding proportionate to risk and in line with recommended good practice?	●	●
Previous action N/A		
2014 Update N/A		
26. Have we updated our whistle-blowing arrangements, for both staff and citizens, so that they may raise concerns about the financial abuse of personal budgets?	●	●
Previous action Whistleblowing Policy updated following the Enterprise & Regulatory Reform Act 2013		
2014 Update Whistleblowing Policy reviewed and updated September 2014		
Council tax discount		
27. Do we take proper action to ensure that we only award discounts and allowances to those who are eligible?	●	●
Previous action Work completed on NFI SPD review as well as county initiative		
2014 Update SPD review to be completed in the current financial year plus participating in the NFI data matching exercise		
Housing benefit		
28. When we tackle housing benefit fraud do we make full use of: <ul style="list-style-type: none"> ■ National Fraud Initiative; ■ Department for Work and Pensions Housing Benefit matching service; ■ internal data matching; and ■ private sector data matching? 	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="margin-bottom: 10px;">●</div> <div style="margin-bottom: 10px;">●</div> <div style="margin-bottom: 10px;">●</div> <div>●</div> </div>	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="margin-bottom: 10px;">●</div> <div style="margin-bottom: 10px;">●</div> <div style="margin-bottom: 10px;">●</div> <div>●</div> </div>
Previous action All available routes used to identify potential fraud		

2014 Update

All available routes used to identify potential frauds

Emerging fraud risks	Yes	No
29. Do we have appropriate and proportionate defences against emerging fraud risks:		
<ul style="list-style-type: none"> ■ business rates; 	●	○
<ul style="list-style-type: none"> ■ Right to Buy; 	●	○
<ul style="list-style-type: none"> ■ Social Fund and Local Welfare Assistance; 	○	○
<ul style="list-style-type: none"> ■ council tax reduction; 	●	○
<ul style="list-style-type: none"> ■ schools; and 	○	○
<ul style="list-style-type: none"> ■ grants? 	●	○
Previous action		
Emerging fraud risks are identified and controls tested		
2014 Update		
Emerging fraud risks are identified and controls tested		

Source: Audit Commission (2013)

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