

TAMWORTH BOROUGH COUNCIL INTERNAL AUDIT COUNTER FRAUD WORK PLAN 2014/15

CREATING AN ANTI-FRAUD CULTURE		
OBJECTIVE	RISK	PROGRESS
<p>To build an anti-fraud culture through the adoption of various measures to promote counter fraud awareness by:</p> <p>a) Roll out of the e learning package on governance (includes counter fraud & whistleblowing)</p> <p>b) Provide drop in sessions (if required) to staff and members</p> <p>c) Continue to make available counter fraud strategies/policies on the intranet/website</p>	<p>1. Failure to train staff and members could result in the Authority failing to comply with Section 7 of the Bribery Act 2010 – which establishes a strict liability offence for a company’s failure to prevent bribery and this could be extended to prevent financial crime. (High Risk)</p> <p>2. Failure to make staff, members and the public aware that their suspicions will be treated confidentially, objectively and professionally. (Medium Risk)</p>	<p>The Organisational Development service will be rolling out the e-learning package for Members by 30 September 2014 then further roll out to staff.</p> <p>Drop in type sessions to be completed as required.</p> <p>Completed.</p>
RESOURCE (DAYS)		5

DETECTING FRAUD

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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 evaluated – awaiting roll out of E Learning solution.
		Resources (Days)

PREVENTING FRAUD		
OBJECTIVE	RISK	PROGRESS
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	Out of date policies and procedures which do not cover relevant legislation (Medium Risk)	To be reviewed in accordance with the timescales
Review financial guidance and update and amend as appropriate.	Out of date policies and procedures which do not cover relevant legislation (Medium Risk)	Revised version approved by the Audit & Governance Committee 26 June 2014. Further revision to be completed during this financial year as known changes will need to be applied
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
Resources (Days)		9

DETECTING FRAUD		
OBJECTIVE	RISK	PROGRESS
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
Resources (Days)		12

INVESTIGATIONS		
OBJECTIVE	RISK	PROGRESS
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
		Resources (Days)
		20

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

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>
		Resources (Days)

MANDATORY COUNTER FRAUD ARRANGEMENTS (STRATEGIC WORK)		
OBJECTIVE	RISK	PROGRESS
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
Resources (Days)		5
TOTAL RESOURCES (Days)		51