

## Appendix 2 - Joint Counter Fraud Action Plan 2015-16

Action	Work required to Align Practices	Desired Outcome
<b>Strategy, Policies and Procedures</b>		
Annual review of the following documents: <ul style="list-style-type: none"> <li>• Counter Fraud Strategy</li> <li>• Anti-Fraud and Corruption Policy</li> <li>• Prosecution Policy</li> <li>• Money Laundering Policy.</li> <li>• Anti-Bribery Policy</li> <li>• Whistleblowing Policy</li> </ul>	Review all documents at both NSC and BaNES; <ul style="list-style-type: none"> <li>• When are they due for update</li> <li>• How are they made available</li> </ul> Consider 'current trends' from Fighting Fraud Locally 2015 and the Fraud & Corruption Tracker Survey results (due end Oct / beginning Nov). Consider how the policies can be aligned. Understand approval lines at both councils. Update policies as required. Ensure that all updated policies are promoted.	All documents are "fit for purpose" and incorporate details of new or revised risks of fraud or irregularity and any national changes.  All changes to documents approved by the Council ( <i>Constitution</i> ) and/or the Audit Committee.
<b>Counter Fraud Awareness</b>		
Counter fraud alerts: <ul style="list-style-type: none"> <li>• The Knowledge / Staff Matters</li> <li>• Members Only</li> <li>• Display Board</li> <li>• Counter fraud intranet site</li> </ul>	Establish contacts and understand protocols at both councils for publishing fraud alerts.  Establish contacts and understand protocols for information on intranet sites.  Review and update the information on intranet, considering any changes in best practice and current fraud trends.  Establish whether display boards are available at the councils.  Obtain dates of key events at which display boards can be used to promote counter fraud.	Staff, Members, partners, contractors and volunteers (civil sector) have enhanced knowledge and awareness of the risk of potential fraud or irregularity.  Increase in good quality internal/external referrals where fraud or irregularity is suspected.  Fraud risks included within risk registers and appropriate action taken to mitigate the risks, resulting in less corporate investigations and reduction in losses to the council.
Counter fraud newsletter: <ul style="list-style-type: none"> <li>• Contribute to the West of England newsletter, collated by South</li> </ul>	Use Staff Matters and The Knowledge to publicise any potential frauds that may affect the wider council.  Targeted fraud alerts to be used for notifying of possible fraud	

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<p>Gloucestershire Council</p> <ul style="list-style-type: none"> <li>• Circulation of articles of relevant interest.</li> </ul>	<p>attempts in specific areas.</p>	
<p>Training programme:</p> <ul style="list-style-type: none"> <li>• Continue promoting the counter fraud awareness e-learning module to all staff throughout NSC</li> <li>• Implementation of fraud awareness training at BaNES</li> <li>• Specific counter fraud awareness training provided to those persons working within areas of increased risk of fraud or irregularity</li> <li>• Promotion of counter fraud awareness to all partner organisations and contractors of the council. Consider having a promotional stand at all event days.</li> <li>• Develop a fraud awareness training programme for delivery to schools and academies.</li> </ul>	<p>Establish contacts and understand protocols as to what training can be provided at both councils.</p> <p>Review and update training to ensure that it is in line with current best practice and reflects current fraud risks.</p> <p>Discuss with the Business Development Manager, training that can be delivered to academies and other organisations.</p> <p>Consider delivering fraud awareness training to Bursar and Business Managers group (or equivalent) at BaNES.</p>	
<p>Communication of successful fraud or irregularity investigations and outcomes.</p>	<p>Discuss and understand the current process at BaNES for reporting outcomes of investigations.</p>	
<p><b>Corporate Investigations (Internal and External):</b></p>		
<p>Intelligent sift of all referrals to ensure a formal investigation by Internal Audit is the most appropriate course of action.</p>	<p>Discuss and understand current processes for investigations at BaNES.</p> <p>Consider whether any changes are required to align the working</p>	<p>Issue of formal Internal Audit reports, incorporating recommendations for disciplinary or management action and/or practice and process changes, to senior</p>

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<p>Prompt referral to the Police of any potentially serious fraud or irregularity (<i>senior management approval required</i>)</p>	<p>practices, ensuring that all investigations are conducted and evidence collected in line with legislations.</p>	<p>management.</p>
<p>Data matching referrals:</p> <ul style="list-style-type: none"> <li>• National Fraud Initiative (NFI) (<i>Audit Commission</i>)</li> <li>• Intelligent internal data matching to generate fraud or irregularity referrals, e.g. staff names and addresses matched to creditor payments names and addresses.</li> </ul> <p>Investigations to be completed by IA in conjunction with HR and/or relevant managers within Council directorates</p>	<p>Establish contacts at BaNES for NFI work. Fully understand processes at BaNES and current progress.</p> <p>Continue liaising with departments and monitoring progress to ensure that data is extracted and uploaded within timescales and matches are progressed.</p>	<p>Appropriate disciplinary or management action taken by senior management in respect of all cases of proven fraud or irregularity.</p> <p>Full recovery (<i>if cost effective</i>) from an individual or insurance policy of all losses suffered by the Council as a result of fraud or irregularity.</p> <p>Civil action (<i>prosecutions</i>) taken by senior management in respect of proven cases of fraud or irregularity (<i>if cost effective</i>).</p>
<p><b>Emerging Risks</b></p>		
<p>Continuously review national documentation / press releases and information shared through the West of England Chief Internal Auditors Fraud Sub-Group to keep abreast of all emerging fraud risks. Where necessary;</p> <ul style="list-style-type: none"> <li>• Assess the level of risk to NSC and BaNES</li> </ul>		<p>Issue of formal Internal Audit reports, incorporating recommendations for management action and/or practice and process changes, to senior management.</p> <p>Appropriate action taken by senior management in respect of all cases of proven fraud or irregularity.</p>

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<ul style="list-style-type: none"> <li>• Ensure robust processes are in place to minimise the opportunity of fraud</li> <li>• Identify all cases of possible fraud and investigate</li> <li>• Action taken if necessary</li> </ul>		
<b>Internal Audit Service</b>		
<p>Programme of internal audit reviews and counter fraud work included in Annual Audit Assurance Plan 2015-16, e.g. Annual fraud transaction checks.</p>	<p>Review the audit plans at both councils and recent work to identify areas where further audit work is required.</p> <p>Through discussion understand how the information is captured at BaNES for using in benchmarking. Align processes if necessary.</p>	<p>Adequate assurance provided (<i>Annual Assurance Statement</i>).</p> <p>Senior management and the Audit Committee have timely and sufficient information about the implementation of the Counter Fraud Strategy 2013-15 and the Counter Fraud Action Plan 2015-16.</p>
<p>Attendance at meetings of the regional West of England Chief Internal Auditors Fraud Sub-Group.</p>	<p>Review recent audit committee reports at both councils. Discuss and agree standard report layout.</p>	
<p>Active involvement in regional and national data capture and benchmarking exercises.</p>		
<p>Regular progress reports for senior management, e.g. Statutory Officers, and the Audit Committee.</p>		
<p>Attendance at project groups to identify fraud risks that may affect new and/or changing areas of work.</p>		