

Appendix 3 - BaNES Counter Fraud Action Plan 2015-16

Action	Desired Outcome	Target Date
Strategy, Policies and Procedures		
<p>Develop a Counter Fraud Strategy as the 'umbrella strategy' to bring together all the policies detailed below.</p> <p>Consider 'current trends' from Fighting Fraud Locally 2015 and the Fraud & Corruption Tracker Survey results (due pre-Christmas 2015).</p>	<p>All documents are "fit for purpose" and incorporate details of new or revised risks of fraud or irregularity and any national changes.</p> <p>All changes to documents approved by the Audit Committee.</p> <p>All updates to policies to be promoted through Staff Matters and the intranet.</p> <p>Relevant policies available on the public website.</p>	March 2016
<p>Annual review of the following documents:</p> <ul style="list-style-type: none"> • Anti-Fraud and Corruption Policy • Money Laundering Policy. • Anti-Bribery Policy • Whistleblowing Policy <p>Update policies as required and where possible align policies of North Somerset and B&NES Councils.</p>		Dec 2015
<p>Review the Whistleblowing Policy to ensure that it is in line with British Standards PAS 1998:2008 "Whistleblowing Arrangements Code of Practice".</p>		Dec 2015
<p>Develop an e-form that allows the wider public to report suspicions of fraud and/or irregularity at a time and place convenient to them. Ensure that relevant policies are available to the public.</p>	<p>Increase in good quality internal/external referrals where fraud or irregularity is suspected.</p>	tbc

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Counter Fraud Awareness		
Use Staff Matters to publicise any potential frauds that may affect the wider council. Targeted fraud alerts to be used for notifying of possible fraud attempts in specific areas.		Ongoing
Review and update the counter fraud information available on the intranet, considering any changes in best practice and current fraud trends. Develop a list of 'possible frauds' and controls that would reduce the risks, to be made available on the intranet.		tbc
Training programme: <ul style="list-style-type: none"> • Implementation of fraud awareness e-learning module for all new staff • Specific counter fraud awareness training provided to those persons working within areas of increased risk of fraud or irregularity • Promotion of counter fraud awareness to all staff and contractors of the council. Consider having a promotional stand at all event days. • Develop a fraud awareness training programme for delivery to schools and academies. 		March 2016 Ongoing
Communication of successful fraud or irregularity investigations and outcomes.		Ongoing
Corporate Investigations (Internal and External):		

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<p>Intelligent sift of all referrals to ensure a formal investigation by Internal Audit is the most appropriate course of action.</p> <p>Prompt referral to the Police of any potentially serious fraud or irregularity (<i>in liaison with Service Management and S151 Officer</i>).</p>	<p>Issue of formal Internal Audit reports, incorporating recommendations for disciplinary or management action and/or practice and process changes, to senior management.</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>	Ongoing
<p>Data matching referrals:</p> <ul style="list-style-type: none"> • National Fraud Initiative (NFI) • Intelligent internal data matching to generate fraud or irregularity referrals, e.g. staff names and addresses matched to creditor payments names and addresses. <p>Investigations to be completed by Internal Audit in conjunction with Human Resources and/or relevant managers within Council directorates.</p>		Ongoing
Emerging Risks		
<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"> • Assess the level of risk to B&NES • Ensure robust processes are in place to minimise the opportunity of fraud • Identify all cases of possible fraud and investigate • Action taken if necessary 	<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>	Ongoing
Internal Audit Service		

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Internal Audit reviews to include testing programme to assess the fraud risks and identify fraud and/or irregularity.	Adequate assurance provided (<i>Annual Assurance Statement</i>). Senior management and the Audit Committee have timely and sufficient information about the Counter Fraud Action Plan 2015-16.	Ongoing
Attendance at meetings of the regional West of England Chief Internal Auditors Fraud Sub-Group.		Ongoing
Active involvement in regional and national data capture and benchmarking exercises.		Ongoing
Regular progress reports for senior management, e.g. Statutory Officers, and the Audit Committee.		Ongoing