

Protecting the Public Purse

	Yes	No	Action
General			
1. Have we committed ourselves to zero tolerance to fraud?	Y		Contained within the Anti-Fraud Policies of the Council
2. Do we have appropriate strategies, policies and plans?	Y		There are a series of Anti-Fraud Policies including Anti-Money Laundering Guidance and Confidential Reporting Code
3. Do we have dedicated counter-fraud resources?	Y		The Council has a dedicated Internal Audit Team and a Benefits Investigation Team. The level of resources is considered at least annually and is maintained at a level that is considered necessary to meet requirements.
4. Do the resources cover all of the activities of our organisation?	Y		All activities are considered and the audit plan is prepared on a risk assessment basis. The audit plan is based on a three-year plan but is reviewed annually.
5. Do we receive regular reports on fraud risks, plans and outcomes?	Partially		Outcomes of audit work and confidential reporting code matters are reported to Audit Committee but Fraud investigation is reported to Finance & Property Advisory Board. (Action 1 – Should these reports go to the Audit Committee as part of the overall Corporate Governance process?)
6. Have we assessed our management of counter- fraud resources against good practice?	Y		Use is made of best practices identified by the DWP in their Fraud Investigation Manual. The Audit Commission are charged with inspecting benefit fraud resources but this external inspection has not yet been planned. (Action 2 – Can we use the experience of Gravesham to ensure we are prepared for the inspection?)
7. Do we raise awareness of fraud risks with: <ul style="list-style-type: none"> • new staff (including agency staff)? • existing staff? • members? 	Partially		Anti-Fraud Policies are distributed to staff but fraud awareness training needs to be planned for all staff and Members. (Action 3 – What steps can we take to raise fraud awareness)
8. Do we join in appropriately with national, regional and local networks and partnerships to ensure we are up to date with current fraud risks and issues?	Y		Members of KIOG, LAIOG, NAFN and KAG
9. Do we have working arrangements with relevant organisations to ensure effective sharing of knowledge and data	Y		Work with DWP, NHS and other LA's as well as using NAFN for authorised officer enquiries

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about fraud?			
10. Do we identify areas where internal controls may not be performing as intended?	Y		A number of systems have inbuilt checking procedures and reporting. In addition high risk areas are audited with internal controls being tested and action being taken to strengthen any identified weaknesses. (Action 4 – Do we need to increase resources to look at the effectiveness of internal controls)
11. Do we maximise the benefit of our participation in the Audit Commission NFI and receive reports on outcomes?	Y		The Council participates fully in the NFI exercise and uses the information to open fraud investigations where appropriate. Outcomes are reported to Audit Committee.

	Yes	No	Action
Fighting fraud in the recession			
12. Have we reassessed our fraud risks because of the recession?	Y		The audit plan for 2009/10 was planned with additional work being undertaken in high risk areas
13. Have we amended our counter-fraud action plan as a result?	Y		The annual audit plan is our counter fraud plan
14. Have we reallocated staffing as a result?	Y		Audit team resources have been switched to high risk areas by deferring low risk audits
Some current risks and issues			
15. Do we take effective action to ensure that social housing is allocated only to those in need?	Y		Social housing is allocated via Kent Homechoice, the countywide choice-based lettings scheme which was implemented during 2008/09. Only applicants who are registered for housing with the Council can bid for the vacant homes that are advertised within this borough, and their housing need is rigorously assessed in accordance with the Council's allocations policy at the time they register
16. Do we take effective action to ensure that social housing is occupied by those to whom it is allocated?	N/A		This is the responsibility of the landlord although there may be implications for the Council.
17. Are we satisfied that payment controls are working as intended?	Y		Regular checks of reports and reconciliations take place within services
18. Have we reviewed our contract letting procedures against the good practice guidance issued by the Office of Fair	Y		The Council is in the process of negotiating use of a KCC procurement supplier list to

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Trading to reduce the risk of illegal practices such as cartels?			increase procurement VFM
19. Are we satisfied that our recruitment procedures are: <ul style="list-style-type: none"> • preventing employment of people working under false identities? • validating employment references effectively? • ensuring applicants are eligible to work in the UK? 	Y		The recruitment of staff is subject to the Recruitment and Selection Policy, Procedure and Guidance and this together with the Induction process will address these issues. The use of agency staff will require the same level of checking. (Action 5 – Do we need to target Agency staff to ensure compliance?)
20. Where we are moving to direct payments (for example, social care) have we introduced suitable and proportionate control arrangements in line with recommended practice?	Y		Any BACS payments are subject to banking guidelines. (Action 6 – Should we carry out a detailed audit to look for any anomalies in light of experiences elsewhere?)
21. Are we effectively controlling the discounts and allowances we give to council taxpayers?	Partially		The recent NFI exercise has identified a number of cases where people may be entitled to student disregard instead of SPA and instances where SAP may not be applicable. For other disregards and allowances there is an inspection regime in place. (Action 7 – Should we review our procedures for awarding SPA?)
22. Are we satisfied that we are doing all that we can to tackle housing and council tax benefit fraud?	Y		Every referral received is assessed for quality of evidence and all cases that score highly using this criteria are investigated. All prosecution cases are subject to a press release and outcomes of investigations are reported to the Finance & Property Advisory Board.
23. Do we have a reporting mechanism that encourages our staff to raise their concerns of money laundering?	Y		There is a Anti-Money Laundering Policy supported by guidance notes that is available to all staff and stakeholders on the internal and external web sites. This is currently being reviewed in line with legislative changes.