

General		
1. Do we have a zero tolerance policy towards fraud?	Yes	Anti-Fraud and corruption policy in place with zero tolerance
2. Do we have the right approach, and effective counter-fraud strategies, policies and plans? Have we aligned our strategy with “Fighting Fraud Locally”	Yes Partial	Anti-fraud strategies and policies are regularly reviewed to remain effective and up to date. Investigation Section has an annual Business Plan that is aligned to emerging trends. The strategy is split into Acknowledge, Prevent and Pursue. There are a number of different policies relating to fraud that cover parts of the FFL Strategy. Overall the principles of the strategy are covered as follows. This authority acknowledges the existence of fraud in all areas and recognises this in the anti-fraud strategies. Access to opportunities for fraud is reviewed by managers as part of the risk register process with reviews carried out by Internal Audit of high risk areas. Staff are encouraged to report any suspicions of fraud. All referrals are considered by the Investigation Section who will investigate all high priority cases with a view to using available forms of sanction where appropriate. Cases that cannot be investigated are passed to the appropriate internal or external body in order to correct if necessary. A dedicated section exists to recover debts due to the Council.
3. Do we have dedicated counter-fraud staff?	Yes	The Council have a section of trained officers that will investigate all types of fraudulent activity within the legal framework.
4. Do counter-fraud staff review all the work of our organisation?	Yes	Responsibility for reviewing work of the Council falls between two sections. Internal Audit carry out an annual risk based review that takes into account any identified fraud risks. There is also involvement in teh NFI exercise to detect fraud. The Investigation team are mainly reactive based and will investigate high priority cases referred to them from any area of activity within the Council. There will be an overlap with other investigative staff who will work in co-operation with them. There has been a trial data match exercise carried out by the Investigation team and further pro-active work is being considered.
5. Do we receive regular reports on how well we are tackling fraud risks, carrying out plans	Yes	Regular reports on counter –fraud activity are submitted to the Finance & Property Advisory Board. The Audit Committee agree the

ANNEX 1

and delivering outcomes?		annual audit plan and receive update reports on the work of Internal Audit.
6. Have we assessed our management of counter-fraud work against good practice?	Yes	Staff are regularly trained as well as the Council attending meetings of relevant groups so best practice is identified. A recent audit of the section did identify that fraud awareness training requires greater input.
7. Do we raise awareness of fraud risks with :		
New staff?	Yes	Fraud awareness is part of the staff induction process. Agency staff are given access to the Council Policies and are required to comply with them.
Existing staff?	Yes	All staff with access to a computer (including agency staff) are required to read and comply with strategies etc. Managers are required to provide staff with hard copies where this access is unavailable.
Elected Members?	Yes	All Members are required to comply with the Council's Code of Conduct for Members. Managers are required to make contractors aware of the Council's Strategies and Policies and the expectation that they will comply with them.
Our Contractors?	Yes	
8. Do we work well with national, regional and local networks and partnerships to ensure that we know about current fraud risks and issues?	Yes	Staff regularly attend these forums and the Fraud Manager is a local government representative on the National Fraud Authority.
9. Do we work well with other organisations to ensure we effectively share knowledge and data about fraud and fraudsters?	Yes	All legal gateways for this purpose are used.
10. Do we identify areas where our internal controls may not be performing as well as intended?	Yes	Control weaknesses may be identified through audit reviews or by concerns raised by management. Following a review action plans are agreed with the appropriate manager.
How quickly do we then take action?		A time frame for action is agreed dependent upon the level of risk identified.
11. Do we maximise the benefit of our participation in the NFI exercise and receive reports on our outcomes?	Yes	The Council participates in the exercise and reports on outcomes to the Audit Committee
12. Do we have arrangements in place that encourage our staff to raise their concerns about money laundering?	Yes	There is a policy and guidance that is distributed to all staff with computer access every time that it is reviewed and updated. Managers are required to identify appropriate staff without computer access

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ANNEX 1

		and make them aware of the requirements of the policy.
13. Do we have effective arrangements for: Reporting fraud? Recording fraud? Whistle blowing?	Yes Yes Yes	The Council has a Confidential Reporting Code that enables all stakeholders to refer concerns. These concerns can be reported by telephone or online. All referrals are recorded and outcomes of investigations are reported to Members.
14. Do we have effective fidelity insurance arrangements?	Yes	Insurance arrangements are regularly reviewed.
Fighting fraud with reduced resources		
15. Have re reassessed our fraud risks since the change in the financial climate?	Yes	All managers have been asked to include fraud risks in their operational risk register reviews. The audit plan is updated annually and will consider all known risks as part of the planning process.
16. Have we amended our counter-fraud action plan as a result?	Yes	The Fraud Business Plan and the annual audit plan take this into consideration.
17. Have we reallocated staff as a result?	Yes	Investigation staff are investigating other areas as well as benefit related fraud.
Current risks and issues		
18. Do we take proper action to ensure that we only allocate social housing to those who are legible?	Yes	Controls are in place to verify applicants and anomalies are referred to the Investigation Section. An Internal Audit was carried out in 2012 that identified opportunities to strengthen the internal controls.
19. Do we take proper action to ensure that social housing is occupied by those to whom it is allocated?	N/A	This is not a function of the LA but it is likely that Government will require greater involvement of LA's with social landlords in the future. This Council was the first Council in Kent to prosecute a housing applicant who failed to report a change that affected their tenancy application. The property was returned to the Housing Association for reallocation.
20. Are we satisfied our procurement controls are working as intended?	Yes	All procurement is subject to rules and guidance as well as strict budgetary control. Internal Audits have also found strong internal controls in existence.
21. Have we reviewed our contract letting procedures since the investigations by the Office of Fair Trading into cartels and compared them to best practice?	No	There is a Procurement Officer Study Group which meets on a regular basis and agrees procurement methods in line with best practice. This includes use of County frameworks and vetted contractors which reduces this risk.
22. Are we satisfied our recruitment procedures Prevent us employing people working under false identities? Confirm employment references effectively?	No	This is an area that will be included in the 2013/14 Internal Audit Plan

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Ensure applicants are eligible to work in the UK Require agencies supplying us with staff to undertake the checks that we require?		
23. And 24. Refer to personal budgets for adult social services	N/A	
25. Do we take proper action to ensure that we only award discounts and allowances to those who are eligible?	Yes	Regular review exercises take place in order to identify anomalies. This area was audited in 2011/12 and is supported by participation in the NFI exercises. A further exercise was carried out in 2012 where credit reference details were also used for a review.
26. When we tackle Housing and Council Tax Benefit do we make full use of: NFI? DWP? Housing Benefit Matching Service? Internal Data Matching Private Sector data matching?	Yes Yes Yes Yes, on an individual case basis Yes, on an individual case basis	Regularly take part in NFI exercise Work closely with DWP and exchange data Receive HBMS referrals on a regular basis Use other databases for evidence when investigating fraud Use external sources when investigating fraud
Emerging fraud risks		
27. Do we have appropriate and proportionate defences against emerging fraud risks: Business rates? Local Council Tax Support? Grants?	Yes Yes Yes	Considered as part of audit plan Staff resources have been identified for investigation as well as the system being included in the annual audit plan. These are considered as part of the audit plan.