

OCC COUNTER-FRAUD WORK PLAN FOR YEAR 2012/2013**ANNEX3**

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE
a)	Attend regional and national groups on fraud issues (i.e. MCCIAG Sub-Fraud Group, London Audit Group, etc.).	5 days	Audit Manager or substitute.	April 2012
b)	Engage with DLT's and Directorate Manager Meetings to undertake an assessment of fraud risks within each service area. Utilise the results to inform Internal Audit's fraud risk assessment and proactive fraud work.	10 days	Audit Manager and experienced fraud Auditor.	July 2012
c)	Develop & maintain a Counter-Fraud webpage on the Council's intranet.	2 days	Experienced fraud Auditor.	September 2012
d)	Develop & maintain a Counter-Fraud webpage on the Council's public website.	2 days	Experienced fraud Auditor.	September 2012
e)	Publish news items and articles on the Council's intranet on fraud and related subjects.	2 days	Experienced fraud Auditor.	October 2012
f)	Review and monitor completion of Combating Fraud & Corruption e-learning course.	1 day	Experienced fraud Auditor.	December 2012
g)	Combating fraud and corruption e-learning course to be reviewed, revised as necessary and re-publicised.	1 day	Experienced fraud Auditor.	February 2013
a)	Discuss publicity requirements on all OCC cases and initiatives, as the need arises.	1 day	Audit Manager and experienced fraud Auditor.	September 2012
a)	Develop the consideration of fraud and corruption risks as part of the organisation's	3 days	Audit Manager and experienced fraud	June 2012

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE
	risk management arrangements.		Auditor.	
b)	Counter-Fraud Policy: <ul style="list-style-type: none"> Review Anti Fraud and Corruption Strategy. Include Fraud Response Plan in Counter-Fraud Manual. Review Whistle blowing Policy. Review Money Laundering Policy. 	0.5 day 0.5 day N/A N/A	Audit Manager and experienced fraud Auditor. Audit Manager and experienced fraud Auditor. Legal / HR Department. Legal Department.	June 2012 June 2012 July 2013 November 2013
a)	Produce a fraud risk assessment to inform areas for pro-active fraud testing.	5 days	Audit Manager and experienced fraud Auditor.	July 2012
b)	Greater utilisation of IDEA and SAP when undertaking proactive fraud investigations.	5 days	Training need for the Internal Audit team.	July 2012
c)	Audit Commission National Fraud Initiative (NFI) 2012/13: <ul style="list-style-type: none"> Undertake awareness raising and comply with the NFI's "Fair Processing Notification" requirements. Submit NFI data. Investigate and resolve NFI data matches. Monitor outcomes and confirm that issues are being reviewed and resolved appropriately, including addressing any control weaknesses. 	1 day 1 day N/A 2 days	Audit Manager and experienced fraud Auditor. Audit Manager and experienced fraud Auditor, with ICT department. Delegated to individual teams. Experienced fraud Auditor.	September 2012 October 2012 March 2013 March 2013

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE
d)	Undertake proactive anti fraud testing to provide assurance on effectiveness of fraud controls.	50 days (5 reviews)	Audit Manager and experienced fraud Auditor.	March 2013
a)	Develop a joined up approach to investigating fraud and corruption allegations (i.e. with Legal, HR, ICT, etc.).	5 days	Audit Manager and experienced fraud Auditor.	June 2012
b)	Create Internal Audit Counter-Fraud Manual.	2 days	Audit Manager and experienced fraud Auditor.	June 2012
c)	Increased team awareness of fraud issues and risks when undertaking standard assurance work.	To be completed as part of 4b).	Training need for the Internal Audit team.	July 2012
a)	Maintain a close working relationship with Human Resources / Legal re: civil, disciplinary and criminal.	To be completed as part of 5a).	Audit Manager and experienced fraud Auditor.	January 2013
a)	Supply the necessary information to partner organisations to ensure that funds and assets remain within the Council and where losses are identified, seek to recover funds, where possible.	1 day	Audit Manager and experienced fraud Auditor.	January 2013

Total Days needed:

- 100 days (Audit Manager: 25 days / Senior Auditor: 75 days).