

APPENDIX 1 - COUNTER FRAUD PLAN 2018/19

CIPFA CODE KEY PRINCIPAL	ACTIVITY	SCHEDULING	Progress Update – end of Oct 2018
Acknowledge responsibility	Improved quarterly reporting on counter fraud to Strategic Directors Meetings and Directorate Leadership Team Meetings.	From Sept 2018 updates.	Ongoing
	Implementation of formal handover plan by Oxford City to take on responsibility for receiving and triage of referrals.	June – Sept 2018	This was implemented from 1 Oct 2018
	Review and refresh of Intranet and external Fraud & whistleblowing webpages, as well as referral methods	Sept – Dec 2018	Investigation Team to complete Nov/Dec
	Review and promotion of Fraud awareness e-learning package, training, internal communications.	Sept – Dec 2018	Investigation Team to complete Nov/Dec
Identify risks	Continue to develop the approach to fraud risk. This will initially focus on building on the work completed by the City Investigation Team to produce a fraud risk register. This will identify the resource requirement for delivery of proactive testing and control reviews in areas of high fraud risk.	Throughout 2018/19	Ongoing
	Work has already commenced in identifying fraud risk areas in relation to adult social care (other than direct payments). This has identified that fraud awareness training and improved guidance and procedures is required. (For example; Financial Assessments, including the issue of deprivation of assets and non-declaration, Money Management, Debt Management)	From June 2018.	Ongoing – workshop already held regarding Direct Payments. Guidance being updated for Adult Social Care.
	Review of the fraud referral routes and awareness to ensure that potential fraud and irregularity is being captured and action taken in accordance with the Anti-Fraud and	July – October 2018	Adult Social Care work has started.

	Corruption Strategy.		This will be started for other directorates from Jan 19.
	Emerging risks – Continued participation in the Midlands Fraud Group, other benchmarking, continuous horizon scanning, legislative changes, undertake the CIPFA Fraud and Corruption Tracker (CFaCT) annual survey, alerts from the networks of the Oxford City Investigation Team.	Throughout 2018/19	Ongoing
Develop Strategy	Review of the Anti-Fraud and Corruption Strategy and associated polices (for example Bribery, Whistleblowing, etc).	By March 2019	Will be complete by end of March 2019.
	Development of the use of continuous monitoring within the organisation in areas of risk of fraud / error and improved used of data analytics and intelligence sharing within Internal Audit/Fraud Team.	Throughout 2018/19	Ongoing
	Working with the Districts and City Council to review and agree the strategy and detailed approach to SPD (Single Person Discount) and other Council Tax Reductions.	By March 2019	Ongoing
Provide resources	Formal agreement for Oxford City Investigation Team to provide resource to fully deliver the management of all referrals, including appropriate triage and maintenance of the fraud log. Where formal fraud investigations are required these will be managed and delivered by the Investigation Team. They will be responsible for providing expertise, training and assistance with communications. They will also take over the full management of the NFI (National Fraud Initiative) exercise from the initial fair processing notices, uploading of data sets, review of results and system recording.	Summer 2018	Arrangement commenced 1 Oct 2018.
	Restructure within Internal Audit, so that one of the Principal Auditors also has management responsibility for pro-active fraud work. The Senior Auditor post previously allocated to fraud will become fully assigned to Internal Audit. Additional proactive fraud resource to be managed by the Principal Auditor, will be identified once the fraud risk identification work referred to above is complete. Temporary resource is available where we identify opportunities for pro-active fraud work whilst a sustainable strategy for a future fraud response model is developed which will highlight longer term funding	Summer 2018	Restructure within Internal Audit from 1 October 2018

	requirements.		
Take action	Continued promotion and delivery of the Anti-Fraud and Corruption Strategy, ensuring application of appropriate sanctions, civil, disciplinary and criminal (including seeking recovery).	Throughout 2018/19	Ongoing
	Investigations to be managed by Oxford City Investigation Team, to include formal reports of outcomes / lessons learnt / required control improvements.	Throughout 2018/19	Part of handover plan
	Review / improve communications post investigation, both internal communications and external press releases.	Throughout 2018/19	Ongoing
	Participation in the 2018 National Fraud Initiative. (NFI). Data to be submitted Autumn 2018 with returned matches for investigation expected to be received by March 2019.	March 2019 – will continue into 2019/20	Data sets have been submitted.
	Delivery of specific themed pro-active fraud exercises, following work completed on fraud risk assessment.	By March 2019	Ongoing
	Following on from the audit of Security Bonds (17/18) – there will be a proactive fraud review completed.	By October 2018	Review of Service Reconciliation complete