

## ANNEX 2

### COUNTER-FRAUD WORK PLAN FOR YEAR 2011/2012

GENERIC AREA OF ACTION	TASK/OBJECTIVE	TARGET DATE	CURRENT POSITION	COMPLETION DATE
Creating an anti-fraud culture	1. Raising awareness:			
	<ul style="list-style-type: none"> <li>• Combating fraud and corruption eLearning course to be reviewed, revised as necessary and re-publicised.</li> </ul>	June 2011	eLearning reviewed and contents updated. ICT notified of changes required, with ICT to action.	Complete
	<ul style="list-style-type: none"> <li>• Assist CGWG members in raising awareness and take up of eLearning within their directorates.</li> </ul>	August 2011	News item (as detailed in task / objective 2) ready for publication once revisions have been made.	Complete
	2. Articles and Newsletters:			
	<ul style="list-style-type: none"> <li>• Submit news items for Council intranet on fraud and related subjects.</li> </ul>	June 2011	Intranet news item on revised Anti-Fraud & Corruption Strategy, Bribery Act, whistle blowing procedure and Combating fraud and Corruption eLearning produced. News item will be published once the revised strategy and eLearning course have been uploaded.	Complete
	<ul style="list-style-type: none"> <li>• Review fraud and corruption corporate governance article</li> </ul>	May 2011	Review of fraud and corruption corporate governance statement completed.	Complete
3. Counter-Fraud Webpage:				
<ul style="list-style-type: none"> <li>• Develop &amp; maintain a Counter-Fraud section on the Intranet.</li> </ul>		July 2011	Intranet and internet (public site) pages on fraud and corruption and eLearning have been reviewed and updated (awaiting upload of revisions). The fraud number appears on the Internal Audit	Complete
<ul style="list-style-type: none"> <li>• Develop &amp; maintain a Counter-Fraud section on the Council's</li> </ul>				

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	public website 4. Counter-Fraud Awareness: <ul style="list-style-type: none"> <li>• Review and monitor completion of Combating Fraud &amp; Corruption eLearning course.</li> </ul>	November 2011	webpage and a webpage in relation to NFI has also been created.  Completion of eLearning to be reviewed by Internal Audit, feedback to be provided to CGWG.	Planned: March 2012
Deterring fraud	5. Liaison with Communications Team: <ul style="list-style-type: none"> <li>• Discuss publicity requirements on all OCC cases and initiatives as the need arises.</li> </ul>	ongoing	Currently assessed on a case by case basis. Responsibilities covered in Anti-Fraud & Corruption Strategy.	On-going
Preventing fraud	6. Counter-Fraud Policy: <ul style="list-style-type: none"> <li>• Review Anti Fraud and Corruption Strategy.</li> <li>• Include Fraud Response Plan in Counter-Fraud Manual.</li> </ul>	May 2011  May 2011	Review completed. Policy and strategy now combined and published on intranet / internet.  Fraud Response Plan included in revised Anti Fraud & Corruption Strategy.  Fraud response plan to be included in the Counter-Fraud Manual.	Complete  Complete  Planned: March 2012
Detecting Fraud	7. Audit Commission National Fraud Initiative (NFI) 2010/11: <ul style="list-style-type: none"> <li>• Co-ordinate responses to data matches</li> <li>• Monitor outcomes and confirm that issues are being reviewed and</li> </ul>	March 2012 (ongoing)  March 2012	Liaison with key contacts underway, key contacts are in the process of reviewing and responding to reports / matches  Sample testing of responses will be assessed	On-going  Planned: March 2012

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	resolved appropriately.			
	8. Produce a fraud risk assessment to inform areas for pro-active testing	August 2011	Risk assessment in the process of being drafted.	Planned: March 2012
	9. Undertake proactive anti-fraud testing to provide assurance on effectiveness of fraud controls.	March 2012	Two proactive audit reviews underway. Other potential areas for proactive testing to be identified and assessed on a quarterly basis, using fraud risk assessment detailed in 8 above.  Key Financial Systems testing will focus on key fraud risks.	Planned: March 2012  On-going
Investigating fraud	10. Create Internal Audit Counter-Fraud Manual.	September 2011	Investigations currently carried out in line with best practice and fraud protocol. Manual in process of being produced.	Planned: March 2012
Seeking to apply sanctions where fraud is proven	11. Maintain a close working relationship with Human Resources / Legal re: civil, disciplinary and criminal.	Each case	Ongoing working relationship with key council departments has been established. Covered in the revised Anti-Fraud and Corruption Strategy. To be formally documented in Internal Audit Counter-Fraud Manual.	Planned: March 2012
Supplying information so that redress may be sought	12. Take appropriate action to secure redress: <ul style="list-style-type: none"> <li>Identify losses to the Council and seek to ensure that funds and assets remain within the Council.</li> <li>In all cases where losses are identified seek to recover funds where possible.</li> </ul>	Each case  Each case	Covered in the revised Anti-Fraud and Corruption Strategy.  Covered in the revised Anti-Fraud and Corruption Strategy.	Complete  Complete

