

## OCC COUNTER-FRAUD WORK PLAN FOR YEAR 2012/2013

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE	CURRENT POSITION	COMPLETION DATE
<b>1. Creating an Anti-fraud Culture and Raising Awareness</b>						
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	Group session attended and learning will be taken and applied to work.	March 2013, continuing into 2013/14.
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	Undertook 'Good Governance' presentation for CEF EDLT. As a result Tier 3 managers have requested sessions for tier 4 managers (booking session in for the new year). Three lunchtime workshop are also being run in CEF. Extending out to the other directorates in the new year.	March 2013, continuing into 2013/14 based on need.
c)	Develop & maintain a Counter-Fraud webpage on the Council's intranet.	2 days	Experienced fraud Auditor.	September 2012	Review completed, minor updates needed.	Feb 2013
d)	Develop & maintain a Counter-Fraud webpage on the Council's public website.	2 days	Experienced fraud Auditor.	September 2012	Review completed, minor updates needed.	Feb 2013
e)	Publish news items and articles on the Council's intranet on fraud and related subjects.	2 days	Experienced fraud Auditor.	October 2012	NFI Fair Processing notice published. As above, Intranet and Internet to be updated.	Feb 2013
f)	Review and monitor completion of Combating Fraud &	1 day	Experienced fraud Auditor.	December 2012	Course reviewed, content still deemed to	October 2012

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE	CURRENT POSITION	COMPLETION DATE
	Corruption e-learning course.				be relevant. Encouraging staff as part of Good Governance presentations to undertake/raise awareness of the course.	
g)	Combating fraud and corruption e-learning course to be reviewed, revised as necessary and re-publicised.	1 day	Experienced fraud Auditor.	February 2013	Course reviewed, content still deemed to be relevant. Encouraging staff as part of Good Governance presentations to undertake/raise awareness of the course.	October 2012
<b>2. Deterring Fraud</b>						
a)	Discuss publicity requirements on all OCC cases and initiatives, as the need arises.	1 day	Audit Manager and experienced fraud Auditor.	September 2012	None required as yet. Potential when higher profile cases near completion.	
<b>3. Preventing Fraud</b>						
a)	Develop the consideration of fraud and corruption risks as part of the organisation's risk management arrangements.	3 days	Audit Manager and experienced fraud Auditor.	June 2012	Fraud risk assessment being built, also starting to conduct 'good governance' programme of presentations.	
b)	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</li> </ul>	0.5 day 0.5 day	Audit Manager and experienced fraud Auditor. Audit Manager and experienced fraud	June 2012 June 2012	Reviewed strategy, no need to update as yet. Liaising with HR on the whistleblowing policy to ensure its lined up together with the strategy.	Dec 2013

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE	CURRENT POSITION	COMPLETION DATE
	Manual. <ul style="list-style-type: none"> <li>Review Whistle blowing Policy.</li> <li>Review Money Laundering Policy.</li> </ul>	N/A	Auditor. Legal / HR Department.	July 2013		
		N/A	Legal Department.	November 2013		
<b>4. Detecting Fraud</b>						
a)	Produce a fraud risk assessment to inform areas for pro-active fraud testing.	5 days	Audit Manager and experienced fraud Auditor.	July 2012	Fraud risk assessment drafted. Will take time to fully build, intend to review again early Jan and then meet with FBP's in the new financial year to build further.	March 2013, ongoing.
b)	Greater utilisation of IDEA and SAP when undertaking proactive fraud investigations.	5 days	Training need for the Internal Audit team.	July 2012	IDEA training course due in February 2013. IDEA will then form part of proactive reviews.	March 2013 and ongoing
c)	Audit Commission National Fraud Initiative (NFI) 2012/13: <ul style="list-style-type: none"> <li>Undertake awareness raising and comply with the NFI's "Fair Processing Notification" requirements.</li> <li>Submit NFI data.</li> <li>Investigate and resolve NFI data matches.</li> <li>Monitor outcomes and confirm that issues are being reviewed and</li> </ul>	1 day	Audit Manager and experienced fraud Auditor.	September 2012	Fair processing notice issued.	Nov 2012
		1 day	Audit Manager and experienced fraud Auditor, with ICT department.	October 2012	All data uploaded and Audit Commission queries answered. Now awaiting the matches due at the end of January 2013.	
		N/A	Delegated to individual teams.	March 2013		
		2 days	Experienced fraud Auditor.	March 2013		

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE	CURRENT POSITION	COMPLETION DATE
	resolved appropriately, including addressing any control weaknesses.					
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	Proactive reviews are underway, some of this time will also be allocated to any issues arising from the NFI, if there are any potential gaps in fraud control. Time has also been reallocated to investigation time due to the number of referrals this year.	March 2013
<b>5. Investigating Fraud</b>						
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	Partnership with Wokingham set up. Some time has been drawn from the proactive reviews to support investigations and ensuring control flaws, that have allowed frauds to occur, are strengthened.	March 2013
b)	Create Internal Audit Counter-Fraud Manual.	2 days	Audit Manager and experienced fraud Auditor.	June 2012	This will be deferred now until 2013/14	2013/14
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	This will be deferred now until 2013/14	2013/14
<b>6. Seeking to Apply Sanctions (where fraud is proven)</b>						

REF.	TASK/OBJECTIVE	DAYS NEEDED	RESOURCES	TARGET DATE	CURRENT POSITION	COMPLETION DATE
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	As per 5a, liaison with HR and Managers in relation to the frauds that have occurred.	March 2013
<b>7. Supplying Information so that Redress may be Sought</b>						
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	In contact with the Police regarding an ongoing case involving suspected financial irregularities. The results of this will be reported to Audit Committee on conclusion of the case.	March 2013