Fighting Fraud & Corruption LOCALLY

2016-19 Checklist

A local authority is self-regulating in respect of counter fraud. It should aim to show that it undertakes realistic self-assessment and has identified and understands the major risks. It should acknowledge the problems and put in place plans which can demonstrate that it is taking action with visible outcomes. It should aim to create a transparent process and report

You are encouraged to use this checklist to measure your counter fraud and corruption culture and response.

the results to the corporate management team and those charged with governance.

The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.		The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.
The local authority has undertaken an assessment against the risks in Protecting the Public Purse: Fighting Fraud Against Local Government (2014) and has also undertaken horizon scanning of future potential fraud		The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering:
and corruption risks.		 codes of conduct including behaviour for counter fraud, anti-bribery and corruption
There is an annual report to the audit committee, or equivalent detailed assessment, to compare against Fighting Fraud and Corruption Locally (FFCL) 2016 and this checklist.		register of interests
		 register of gifts and hospitality.
There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged		The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2016 to prevent potentially dishonest employees from being appointed.
with governance. The local authority has arrangements in place that are designed to promote and ensure probity and propriety		Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.
in the conduct of its business. The risks of fraud and corruption are specifically considered in the local authority's overall risk		There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.
management process. Counter fraud staff are consulted to fraud-proof new policies, strategies and initiatives across departments and this is reported upon to committee.		There is an independent whistle-blowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.
Successful cases of proven fraud/corruption are routinely publicised to raise awareness.		

Supported by:



Fighting Fraud & Corruption

LOCALLY

2016-19 Checklist

Contractors and third parties sign up to the whistle- blowing policy and there is evidence of this. There	The local authority shares data across its own departments and between other enforcement agencies.
should be no discrimination against whistle-blowers. Fraud resources are assessed proportionately to the risk	Prevention measures and projects are undertaken us data analytics where possible.
the local authority faces and are adequately resourced.	The local authority actively takes part in the National
There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.	Fraud Initiative (NFI) and promptly takes action arising from it.
	There are professionally trained and accredited staff for counter fraud work. If auditors undertake counter fraud work they too must be trained in this area.
Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	 The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas. The counter fraud team has access (through partnership/other local authorities/or funds to buy in) to specialist staff for:
Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.	
There is a programme to publicise fraud and corruption	surveillance
cases internally and externally which is positive and	computer forensics
endorsed by the council's communication team.	 asset recovery
All allegations of fraud and corruption are risk assessed.	 financial investigations.
The fraud and corruption response plan covers all areas of counter fraud work:	Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud proof systems.
prevention	
detection	
investigation	Good Practice Bank Visit: www.cipfa.org/fightingfraudlocally to register for free access to the Fighting Fraud and Corruption Locally online resources. Sharing your good practice Email: counterfraudcentre@cipfa.org to share your examples of recent prosecutions, campaigns or tactics with other local authorities via the Good Practice Bank.
– sanctions	
– redress.	
The fraud response plan is linked to the audit plan and is communicated to senior management and members.	
Asset recovery and civil recovery is considered in all cases.	
There is a zero tolerance approach to fraud and corruption which is always reported to committee.	
There is a programme of proactive counter fraud work which covers risks identified in assessment.	
The fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	

Supported by:

