

Table 1: Self-assessment (for detailed action points see Table 2)

Checklist	Response	Conclusion		Action points
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.	A fraud risk register has been produced, with input from Internal Audit and senior management - this includes actions which are reviewed on a quarterly basis. An assessment against the CIPFA Code of Practice was also completed in 2017/18 and the arising action plan was reported upon to Audit Committee. An updated review against the Code was conducted in 2020/21 confirming progress made.	Satisfied	G	
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 fraud risk register is reviewed by the Head of IA and s151 officer quarterly and an update is presented to the Audit Committee six monthly.	Satisfied	G	
There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 and this checklist.	Previous assessments against the CIPFA Code of Practice have been presented to the Audit Committee. Assessment against FFCL 2020 to be reported to Committee in 2021.	Satisfied	G	
The relevant portfolio holder has been briefed on the fraud risks and mitigation.	The lead Councillor is the Chair of the Audit & Standards Committee, who is briefed on the fraud risk work and assessments.	N/A	N/A	
The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.	The Audit Committee considers counter fraud activity on a six monthly basis and has the opportunity to challenge and discuss coverage.	Satisfied	G	

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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 with governance.	The Counter Fraud and Corruption policy was updated in June 2019 and is subject to Audit Committee review.	Satisfied	G	
The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	The Council has a number of ethical governance policies in place which define how it conducts its business in transparent and ethical manner. An Internal Audit of Ethical Governance was included in the 2020/21 audit plan.	Satisfied	G	
The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.	Risk contained in the corporate services risk register and dedicated fraud risk register also maintained on specific fraud risks.	Satisfied	G	
Counter fraud staff are consulted to fraud proof new policies, strategies and initiatives across departments and this is reported upon to committee.	The Head of IA is consulted on new policies and initiatives to advise on potential fraud risks and controls - example of installation of fuel tanks.	Satisfied	G	
Successful cases of proven fraud/corruption are routinely publicised to raise awareness.	Successful fraud prosecutions are promoted both internally and externally.	Satisfied	G	
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 Council has adopted a Counter Fraud and Corruption policy, Anti-Bribery policy, Anti-Money Laundering policy, Whistleblowing policy and Fraud Response Plan. All of which are approved by the relevant committee and SLT.	Satisfied	G	

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The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering: – codes of conduct including behaviour for counter fraud, anti-bribery and corruption – register of interests – register of gifts and hospitality.	Ethical governance policies are in place for both officers and Members in relation to these areas.	Satisfied	G	
The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.	Recruitment processes include such checks and this has been subject to Internal Audit review.	Satisfied	G	
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.	The ethical governance policies are promoted to both staff and Members at regular briefings by the MO - most recent all staff briefing in September 2020.	Satisfied	G	
There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	An annual fraud awareness week provides an opportunity to promote this culture and alert staff to the risks. In addition, articles on topical fraud risks are included in the staff newsletters during the year.	Satisfied	G	
There is an independent and up-to-date whistleblowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.	An updated Whistleblowing policy was adopted in 2020 and ensures that concerns are acted upon in line with good practice.	Satisfied	G	
Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistleblowers.	Not specifically covered.	Action required	R	Action point 1
Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.	The resources accessible via the shared service provide a flexible, experienced counter fraud staff.	Satisfied	G	

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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 risks are considered in the scoping of every assignment in the Audit Plan. A counter fraud plan of work is maintained on an ongoing basis, informed by quarterly reviews of the risk register.	Satisfied	G	
Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	The fraud log is maintained by the Head of IA and it is reported to the Audit Committee at the end of each financial year.	Satisfied	G	
Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.	Counter fraud officers have unfettered access to any resources required, including staff email and systems	Satisfied	G	
There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communications team.	All staff training and annual fraud awareness weeks provide an opportunity to promote latest fraud risks/trends including case studies of recent frauds. Any successful convictions are promoted both internally and externally, as appropriate.	Satisfied	G	
All allegations of fraud and corruption are risk assessed.	Every referral is risk assessed independently by the Head of IA.	Satisfied	G	
The fraud and corruption response plan covers all areas of counter fraud work: – prevention – detection – investigation – sanctions – redress.	The Fraud Response Plan was updated in 2020 and covers all of these areas.	Satisfied	G	

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The fraud response plan is linked to the audit plan and is communicated to senior management and members.	The Fraud Response Plan includes referral to Internal Audit where control environments require review following an investigation.	Satisfied	G	
Asset recovery and civil recovery are considered in all cases.	All forms of recovery should be considered on a case-by-case basis - this is covered in the Fraud Response Plan.	Satisfied	G	
There is a zero tolerance approach to fraud and corruption that is defined and monitored and which is always reported to committee.	The zero tolerance is clearly defined in policies and communicated in all staff training.	Satisfied	G	
There is a programme of proactive counter fraud work which covers risks identified in assessment.	A programme of counter fraud work is scheduled every year and is reported upon the to Audit Committee in six monthly updates.	Satisfied	G	
The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	The Counter Fraud team work closely with Leicestershire police and have contacts within the department to seek advice and intelligence as appropriate.	Satisfied	G	
The local authority shares data across its own departments and between other enforcement agencies.	The Council participates in the national NFI exercises and internal data matching as appropriate.	Satisfied	G	
Prevention measures and projects are undertaken using data analytics where possible.	As above - all NFI matches are investigated in line with risk assessments.	Satisfied	G	
The counter fraud team has registered with the Knowledge Hub so it has access to directories and other tools.	The Fraud Officers have access to resources from their professional bodies and local/national networks, including the Knowledge Hub.	Satisfied	G	
The counter fraud team has access to the FFCL regional network.	The Fraud Officers have access to resources from their professional bodies and local/national networks, and attend training/conferences provided by FFCL.	Satisfied	G	

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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.	Fraud officers are trained to conduct interviews under caution – with officers holding Professionalism in Security (PINS) Counter Fraud Specialist and/or PINS Counter Fraud Manager qualifications.	Satisfied	G	
The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas.	The Counter Fraud team work with various local authorities across all service areas, with specialisms in housing fraud and IT.	Satisfied	G	
The counter fraud team has access (through partnership/other local authorities/or funds to buy in) to specialist staff for: – surveillance – computer forensics – asset recovery – financial investigations.	Access to these resources would be available through the shared service, as needed.	Satisfied	G	
Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud-proof systems.	Following any fraud investigation, a post investigation report is issued highlighting weaknesses exposed in the control framework and any actions arising.	Satisfied	G	

Table 2: Action points and progress

Action point	Action description	Progress
1	<p>‘Contractors and third parties should sign up to the whistleblowing policy and there is evidence of this’ – this requires inclusion in template contractual terms and conditions.</p> <p>Lead: Head of Welland Procurement</p>	<p>Action completed in January 2021.</p> <p>Terms and conditions signed by contractors now include:</p> <p>The Supplier shall perform its obligations under this Contract in accordance with:</p> <ul style="list-style-type: none"> • all applicable Law and Good Industry Practice; • Council policies and rules on, but not limited to, equality and diversity; environmental; health and safety; whistleblowing and/or any other Council policies and rules that the Council may deem appropriate from time to time.