

General	Yes/No/ Partial	Comments Actions
1. Do we have a zero tolerance policy towards fraud?	Y	<p>The Council has a Corporate Fraud Response Plan, Anti Fraud & Corruption Policy, Strategy for Dealing with Theft Fraud & Corruption.</p> <p>Approved by the Audit Committee/Cabinet in 2008.</p> <p>Currently under review.</p> <p>In addition, there are separate documents for Housing and Council Tax Benefit:-</p> <ul style="list-style-type: none"> →Policy on fraud for Housing Benefit & Council Tax Benefit approved by Audit Committee/Cabinet 2008 and revisited in May 2011; →Strategy on Fraud for Housing Benefit & Council Tax Benefit approved by Audit Committee/Cabinet 2008 revisited in May 2011; →Prosecution Policy approved by Audit Committee/Cabinet 2008 and revisited in May 2011.
2. Do we have the right approach, and effective counter-fraud strategies, policies and plans? Have we aligned our strategy with Fighting Fraud Locally?	Y	<p>The Council has a Corporate Fraud Response Plan, Anti Fraud & Corruption Policy, Strategy for Dealing with Theft Fraud & Corruption approved and implemented in 2008. These documents are currently under review to take into account emerging fraud risks and trends and will include:-</p> <ul style="list-style-type: none"> The Corporate Fraud Response Anti Fraud & Corruption Policy/Statement Anti Money Laundering Policy Prosecution Policy <p>This review will also include a full review of Financial Regulations and Contract Procedure Rules due June 2015.</p> <p>Confidential Reporting: Whistleblowing policy & Procedure reviewed by Human Resources August 2012.</p> <p>There are separate policies/strategies specific to the delivery of Housing & Council Tax Benefit which will be subject to review following the transfer of the dedicated Fraud Team (Benefits) to the DWP SFIS from 1st November 2014.</p>
3. Do we have dedicated counter-fraud staff?	P	<p>Availability for Internal Audit to undertake investigations including fraud/error is built into the annual audit plan and will be reviewed as part of the on going Finance Intervention.</p> <p>From 1st March 2015, there is now a Compliance Officer position situated within the Revenues Team as the primary liaison between WFDC and SFIS. Additional measures are currently under discussion for a review of current resources for Corporate Fraud as part of the Finance Intervention.</p>
4. Do counter-fraud staff review all the work of our organisation?	Y	<p>Internal Audit cover fraud risk as part of the planning process for review of council systems whether annual assurance or cyclical reviews under the risk based audit plan. Fraud is categorised as a risk and considered throughout the audit planning process. The current available resource will be reviewed as part of the on-going Finance Intervention.</p>
5. Does a councillor have portfolio responsibility for fighting fraud across the council?	Y	<p>Cllr Nathan Desmond, Cabinet Member for Resources & Transformation Cllr Tracey Onslow, Chairman Audit Committee</p>

General	Yes/No/ Partial	Comments Actions
6. Do we receive regular reports on how well we are tackling fraud risks, carrying out plans and delivering outcomes?	N	WFDC actively participate in both the Protecting the Public Purse annual surveys undertaken by the Audit Commission as well as the mandatory National Fraud Initiative. Whilst the outcomes are not formally reported to the Corporate Leadership Team or the Audit Committee they are discussed with the Chief Financial Officer, and, closely monitored by the Council's external auditors Grant Thornton and form part of their annual update to the Audit Committee as part of the national exercise/results.
7. Have we received the latest Audit Commission fraud briefing presentation from our external auditor?	Y	To be presented to the Audit Committee in March 2015
8. Have we assessed our management of counter-fraud work against good practice?	Y	On-going assessment against the annual survey Protecting the Public Purse which feeds into a national report published November. CIPFA have published a Code of Practice on Managing The Risk of Fraud and Corruption (October 2014) used for an assessment of an organisations fraud and corruption risks. A self assessment exercise will be completed and reported to the Audit Committee.
9. Do we raise awareness of fraud risks with:		
• new staff (including agency staff)?	Y	Details of the Confidential Reporting Policy & the Strategy for Dealing with Theft Fraud & Corruption are included within the Induction Handbook as part of the Conditions of Employment
• existing staff?	Y	Access to dedicated Fraud policies and Strategy for Dealing with Theft, Fraud & Corruption available via the intranet.
• elected members?	Y	Form part of the annual training programme for Members
• our contractors?	Y	Detailed in our Contract Procedure Rules, Purchase Terms & Conditions (How To Do Business available via the website)
10. Do we work well with national, regional and local networks and partnerships to ensure we know about current fraud risks and issues?	Y	Membership of the National Anti Fraud Network: NAFN is an unincorporated organisation and is hosted by Tameside MBC and Brighton & Hove City Council; Updates of National Fraud are readily available as well as access via the NAFN to such restricted data as DVLA and Experian/Equifax. Audit Commission National Fraud Initiative; Access to the CIPFA Counter Fraud Centre.
11. Do we work well with other organisations to ensure we effectively share knowledge and data about fraud and fraudsters?	Y	Receive Fraud Notifications from the National Anti Fraud Network which are circulated as appropriate; in addition, the Midland Chief Auditors Group share details of known/identified frauds and scams.
12. Do we identify areas where our internal controls may not be performing as well as intended? How quickly do we then take action?	Y	Internal Audit includes fraud risks in the planning process and act as an internal control against fraud. Within audit reviews, fraud is categorised as a risk and considered through the audit plan and audit reviews. High level controls and fraud & corruption questionnaires are completed against all core financial systems. This in turn is acknowledged by the Audit Committee and the Council's External Auditors within their formal reporting to the Audit Committee

General	Yes/No/Partial	Comments Actions
13. Do we maximise the benefit of our participation in the Audit Commission National Fraud Initiative and receive reports on our outcomes?	Y	Actively participate in the mandatory exercise with outcomes reviewed by service departments. Data available to both the Chief Finance Officer and the Principal Auditor as Key Contact. Matches are promptly reviewed upon receipt and actions taken as appropriate.
14. Do we have arrangements in place that encourage our staff to raise their concerns about money laundering?	Y	There is an Anti Money Laundering Policy (currently under review). Staff with responsibility for Income Collection are advised of the policy. This is reviewed by Internal Audit as part of the annual assurance review of Income Collection. Training Needs as identified are addressed so as not to expose the authority to risk. NB: Following changes in methods of payments, the levels of cash received by the authority have reduced significantly.
15. Do we have effective arrangements for:		
• reporting fraud?	Y	Detailed within the Fraud Response Plan/Confidential Reporting Policy & Procedure.
• recording fraud?	Y	
16. Do we have effective whistle-blowing arrangements? In particular are staff:		
• aware of our whistle-blowing arrangements?	Y	Confidential Reporting: Whistleblowing Policy & Procedure available to all Members and Employees on the Council's intranet.
• confident in the confidentiality of those arrangements?	Y	
• confident that any concerns raised will be addressed?	Y	No concerns have been raised under the Whistleblowing policy.
17. Do we have effective fidelity insurance arrangements?	Y	Fidelity Guarantee : Current Contract Expires June 2019 Insurers: Zurich Municipal
Fighting fraud with reduced resources		
18. Are we confident that we have sufficient counter-fraud capacity and capability to detect and prevent fraud, once SFIS has been fully implemented?	Y	Availability for Internal Audit to undertake investigations including fraud/error is built into the annual audit plan and will be reviewed as part of the on going Finance Intervention Following the transfer of the 2 FTE Benefit Investigation Officers to the Single Fraud Investigation Service (SFIS) on 1 st November 2014, there is now a Compliance Officer role situated within the Revenues Team as the primary liaison between WFDC and SFIS. Additional measures are currently under discussion for a review of current resources for Corporate Fraud as part of the Finance Intervention.
19. Did we apply for a share of the £16 million challenge funding from DCLG to support councils in tackling non-benefit frauds after the SFIS is in place?	N	A joint bid with another Council was considered but the other Council did not wish to proceed, therefore, not in a position to bid for this funding at the time of notification. However, have submitted an application for funding from the DWP Fraud and Error Reduction Incentive Scheme. WFDC have opted into the Scheme (December 2014) and have presented an application for a start up bid.
20. If successful, are we using the money effectively?	N/A	Will be subject to review by the Service Manager and Internal Audit via Annual Audit Plan

General	Yes/No/ Partial	Comments Actions
Current risks and issues		
Housing tenancy		
21. Do we take proper action to ensure that we only allocate social housing to those who are eligible?	Y	Housing Stock sold April 2000; WFCH Group. The statutory duty for allocations remains with the Council – Strategic Housing Services Manager advised there are effective processes for checking eligibility at the point of registration and provide training for our Registered Providers to check at the point of allocation.
22. Do we take proper action to ensure that social housing is occupied by those to whom it is allocated?	Y	Housing Stock sold April 2000; WFCH Group This is the responsibility of all social landlords with stock within our District. Strategic Housing Services Manager advised WFDC encourage our partners to undertake regular tenancy checks to ensure housing is being occupied by the named tenants.
Procurement		
23. Are we satisfied our procurement controls are working as intended?	Y	Dedicated Procurement Resource working in close liaison with the Legal Team and using external support where appropriate. Payment systems are regularly reviewed as part of the Internal Audit Review for Creditors. All requests for changes/amendments to supplier details are subject to further verification checks to confirm the relevant information.
24. Have we reviewed our contract letting procedures in line with best practice?	Y	Standing Orders Relating to Contracts reviewed to form the current Contract Procedure Rules, from 2011, recently reviewed and updated August 2013.
Recruitment		
25. Are we satisfied our recruitment procedures that: This process is led by Worcestershire County Council as part of a collaborative SLA. Recruitment Training is provided to Managers:		
<ul style="list-style-type: none"> prevent us employing people working under false identities? 	Y	As part of the recruitment process there are procedures and controls in place. Managers appointing are required to request copies of ID and eligibility to work in the UK. Acceptable documents such as passport, driving licence, birth certificate are checked in line with Home Office guidance.
<ul style="list-style-type: none"> confirm employment references effectively? 	Y	As part of the recruitment process, there are procedures and controls in place for Managers appointing to formally follow up on references.
<ul style="list-style-type: none"> ensure applicants are eligible to work in the UK? 	Y	As part of the recruitment process there are procedures and controls in place., Managers appointing are required to request copies of ID and eligibility to work in the UK.

General	Yes/No/ Partial	Comments Actions
<ul style="list-style-type: none"> require agencies supplying us with staff to undertake the checks that we require? 	P	Not part of the SLA with Worcestershire County Council. Agencies are required to undertake necessary pre-employment checks.
Personal budgets		
26. Where we are expanding the use of personal budgets for adult social care, in particular direct payments, have we introduced proper safeguarding proportionate to risk and in line with recommended good practice?	N/A	County Council Function
27. Have we updated our whistle-blowing arrangements, for both staff and citizens, so that they may raise concerns about the financial abuse of personal budgets?	N/A	County Council Function
Council tax discount		
28. Do we take proper action to ensure that we only award discounts and allowances to those who are eligible?	Y	From July 2014, have in place a contract with Civica for a fully managed, Single Person Discount review to include the issue of review forms, follow up and referral to a nominated Fraud contact (Compliance Officer) where applicable. Compliance Officer role will manage evidence of fraud in respect of housing benefits entitlement and review entitlement under the Council Tax Reduction Scheme.
Housing benefit		
29. When we tackle housing benefit fraud do we make full use of:		
<ul style="list-style-type: none"> The National Fraud Initiative? 	Y	Participate in the bi-annual mandatory data matching exercise (2014/15 match currently underway). As well as the annual review of Single Person Discount to the Electoral Register.

General	Yes/No/Partial	Comments Actions
<ul style="list-style-type: none"> The Department for Work and Pensions Housing Benefit matching service? 	Y	Participate in the DWP matching service. Files are received and dealt with by the in house Benefits Teams. Pre November 2014 cases suspected of Fraud were passed across to the in house Fraud Investigators. Post November 2014 these cases will be passed across to the SFIS.
<ul style="list-style-type: none"> internal data matching? 	Y	<p>Fair Processing Notices are included on documentation capturing personal details to enable internal data matching.</p> <p>“Wyre Forest District Council is under a duty to protect the public funds it administers. It may share information provided by you with other bodies responsible for auditing or administering public funds. It may also share the information internally in order to detect fraud and to protect council funds and revenue”.</p> <p>Software application Civica Fraud module purchased to enable the development of an internal matching exercise to incorporate not only the data sets subject to the NFI but those that are not i.e. Corporate Debtors, National Non Domestic Rates.</p>
Other fraud risks		
30. Do we have appropriate and proportionate defences against the following fraud risks:		
<ul style="list-style-type: none"> business rates? 	Y	Applications for NNDR Rate Relief are required to be supported by appropriate documentation e.g. evidence of charitable status.
<ul style="list-style-type: none"> Right to Buy? 	N/A	WFDC do not offer Right To Buy
<ul style="list-style-type: none"> council tax reduction? 	Y	From April 2015 introducing a scheme of penalties in order to discourage claimants from making fraudulent or inaccurate claims against the Council Tax Reduction Scheme discounts and exemptions.
<ul style="list-style-type: none"> schools? 	N/A	County Council Function
<ul style="list-style-type: none"> grants? 	Y	Subject to detailed review by External Audit. All grants are required to be supported by appropriate and relevant documentation and approved by authorised officer.