

**PROTECTING THE PUBLIC PURSE 2013/14 – CHECKLIST FOR THOSE  
RESPONSIBLE FOR GOVERNANCE**

		Yes	No	Comments
<b>General</b>				
1.	Do we have a zero tolerance policy towards fraud?	√		The authority has a zero tolerance to Fraud, this is demonstrated in the policies detailed below.
2.	Do we have the right approach, and effective counter-fraud strategies policies and plans? Have we aligned our strategy with 'Fighting Fraud Locally'?	√		There is a range of polices in place; Anti Fraud and Anti Corruption Framework Whistle blowing Policy, Fraud Response Plan, and Anti Money Laundering Policy. These have been reviewed and aligned with the Fighting Fraud Locally strategy.
3.	Do we have dedicated counter-fraud staff?		√	There are dedicated resources only in respect of Housing and Council Tax Benefit Fraud,
4.	Do counter fraud staff review all the work of our organisation?		√	There is no dedicated resource that covers all aspects of the organisation. Any cases that arise and investigations that take place are usually completed by Internal Audit. Dependant upon the nature of the investigation this may be referred to outside organisations such as the Police. In addition we have arrangements in place for sharing services with a neighbouring authority to assist with resources in the event of a large scale investigation etc.
5.	Does a councillor have portfolio responsibility for fighting fraud across the council?	√		The portfolio holder for Finance and Resources is the nominated Fraud Champion

6	Do we receive regular reports on how well we are tackling fraud risks, carrying out plans and delivering outcomes?	√	Feedback is given as part of regular performance monitoring reports and management reports issued following the completion of investigations.
7.	Have we assessed our management of counter-fraud resources against good practice?	√	Best practice ideas and issues arising from investigations are discussed and shared (in confidence) via the Staffordshire Chief Auditors Group this helps to ensure that our current procedures are in line with good practice.
8.	Do we raise awareness of fraud risks with: <ul style="list-style-type: none"> <li>• New staff (including agency staff)?</li> <li>• Existing staff?</li> <li>• Members?</li> <li>• Contractors</li> </ul>	√	Policies are all reviewed annually and briefings have been issued to staff via the monthly corporate briefings and the audit pages on e-voice contain information and guidance to staff. A fraud awareness campaign took place in July 2013, this involved staff briefings, posters and an on-line training course. During 2014/15 a staff survey will be undertaken to review understanding and awareness of the Councils policies. In addition a fraud awareness guide is issued to all managers on an annual basis this identifies key areas of risk and requires managers to undertake an assessment and review of their own service areas.
9	Do we work well with national, regional and local networks and partnerships to ensure we know about current fraud risks and issues?	√	We are Members of the Midlands Fraud Forum and The Local Authority Investigations Officers Group (LAIOG). In addition the Audit Manager is part of the Staffordshire Chief Auditors Group which meets on a regular basis, there is a standing agenda item in respect of current fraud issues
10.	Do we work well with other organisations to ensure we effectively share knowledge and data about fraud and fraudsters?	√	There are joint working arrangements with the Department of Work and Pensions in respect of Housing Benefits, and in addition we have an Information Sharing Protocol that identifies single points of contacts within partner organisations such as the police to enable information and data to be shared.

11.	Do we identify areas where internal controls may not be performing as intended? How quickly do we take action?	√		There is a risk based audit plan produced on an annual basis. Audits review the controls that are in place and identify any significant weaknesses.
12.	Do we maximize the benefit of our participation in the Audit Commission NFI and receive reports on the matches investigated?	√		Reports provided under the National Fraud Initiative (NFI) are reviewed and appropriate action taken in respect of the findings from these.
13.	Do we have arrangements in place that encourage our staff to raise their concerns about money laundering?	√		There is an Anti Money Laundering Policy together with procedures and guidelines that have been issued to all relevant staff. Training in these procedures has also been delivered.
14	Do we have effective arrangements for... <ul style="list-style-type: none"> <li>Reporting fraud</li> <li>Recording Fraud,</li> </ul>	√		The Fraud Response plan sets out the requirements for the handling and reporting of any suspected frauds. The outcome from any investigations would be included in the quarterly update reports to the Audit and Risk Committee.
15	Do we have effective whistle blowing arrangements?  In particular are staff; <ul style="list-style-type: none"> <li>Aware of our whistleblowing arrangements</li> <li>Have confidence in the confidentiality of those arrangements</li> <li>Confident that any concerns raised will be addressed.</li> </ul>	√		We have a Whistle Blowing Policy that is reviewed and updated annually, reminders are issued to all staff and a poster campaign has been used to raise awareness. We also subscribe to Public Concern At Work who are an independent charity that provides a Whistle Blowing hotline for employees to report any concerns
16	Do we have effective fidelity insurance arrangements?	√		There are adequate insurance arrangements in place that are reviewed annually
<b>Fighting Fraud with reduced resources</b>				
17.	Have we reassessed our fraud risks since the change in the financial climate?	√		Fraud Risk Assessments are completed and reviewed annually to ensure that all risks are constantly reviewed in light of the current economic climate
18.	Have we amended our counter-fraud action plan as a result?	√		Counter Fraud Plans are reviewed and reported annually to Audit & Risk Committee

19.	Have we reallocated staffing as a result?		√	Staff resources are reviewed and monitored and if the need arose for additional resources arrangements are in place with neighboring authorities who could assist with investigations etc.
<b>Current Risks and Issues</b>				
<b>Housing Tenancy</b>				
20.	Do we take proper action to ensure that we only allocate social housing to those who are eligible?	N/A		Not applicable to the Borough Council albeit all applicants are required to provide proof of identity to Aspire Housing as part of the application process.
21.	Do we take effective action to ensure that social housing is occupied by those to whom it is allocated?	N/A		Not applicable to the Borough Council as a non-stock holding authority. The landlord is responsible for enforcing tenancy conditions.
<b>Procurement</b>				
22.	Are we satisfied that procurement controls are working as intended?		√	These are regularly tested as part of routine audits, should any shortfalls be identified these are reviewed, evaluated and corrective actions agreed.
23.	Have we reviewed our contract letting procedures since the investigations by the Office of Fair Trading into cartels and compared them with best practice?		√	Contract standing orders which contain the contract letting procedures are reviewed on a regular basis. Due consideration is given to guidance from the office of Government Commerce.
<b>Recruitment</b>				
24.	Are we satisfied our recruitment procedures achieve the following: <ul style="list-style-type: none"> <li>• Prevent us employing people working under false identities,</li> <li>• Confirm employment references effectively;</li> <li>• Ensure applicants are eligible to work in the UK; and</li> <li>• Require agencies supplying us with staff to undertake the checks we require?</li> </ul>		√	These have also been reviewed in the light of the need to fulfill the requirement to have Public Services Network compliance. This compliance demonstrates that we meet the requirements in terms of ensuring the security of the information assets held by the public sector.
<b>Personal Budgets</b>				
25.	Where we are expanding the use of personal budgets for social care, in particular direct payments, have we introduced proper safe guarding proportionate to risk and in line with recommended good practice?	N/A		Not applicable

<p>26 Have we updated our whistleblowing arrangements, for both staff and citizens, so that they may raise concerns about the financial abuse of personal budgets?</p>	<p>N/A</p>		<p>Not applicable in respect of Personal Budgets, however the Councils Whistleblowing policy does apply to everyone and is available on the Councils website.</p>
<p><b>Council Tax Discount</b></p>			
<p>27. Do we take proper action to ensure that we only award discounts and allowances to those who are eligible?</p>	<p>√</p>		<p>There are systems and procedures in place to deal with discounts and allowances</p>
<p><b>Housing and Council Tax Benefits</b></p>			
<p>28 When tackling housing and council tax benefit fraud do we make full use of:</p> <ul style="list-style-type: none"> <li>• National Fraud Initiative;</li> <li>• Department for Work and Pensions Housing Benefit Matching Service;</li> <li>• Internal data matching; and</li> <li>• Private sector data matching?</li> </ul>	<p>√</p>		<p>The council actively partakes in the NFI, has arrangements in place with the DWP in respect of Housing Benefits Matching Service and shares data internally with other departments/services. At present there is a project underway with all Staffordshire authorities to share data in respect of Single Persons discount; this project will involve data matching with the private sector.</p>
<p><b>Emerging Fraud Risks</b></p>			
<p>29 Do we have appropriate and proportionate defences against emerging fraud risks such as</p> <ul style="list-style-type: none"> <li>• Business Rates;</li> <li>• Right to Buy;</li> <li>• Social Fund and local welfare assistance;</li> <li>• Local Council Tax Support;</li> <li>• Schools, and</li> <li>• Grants.</li> </ul>			<p>Fraud risks are regularly reviewed and updated, processes will be reviewed to ensure that controls are in place to address any potential increased risks. The fraud awareness campaign and managers fraud guide also ensure that staff are aware of the risks and that controls are in place to minimize as far as possible our exposure to any new risks.</p>