Fraud Strategy and Framework Action Plan

Activity	Scope	Responsible	Progress	Due
Fraud Risk Registers	To develop Fraud Risk Register(s) and align to complement the existing risk management approach.	Internal Audit	Template of a Fraud/Incident Register produced, along with supporting Standard Operating Procedures (SOP's).	April 2019
	Maintain the fraud risk register and regularly monitoring trends to identify areas of high risk			Ongoing to 2020/21
National Fraud Initiative (NFI)	To facilitate the timely delivery of NFI 2018 /19 data matches.	Internal Audit	All data been extracted, and the matches been returned	Completed
	Undertake integrity checks on a sample of cleared matches to ensure robustness / quality of review and select of sample of high-risk matches across the spectrum to investigate.		This activity is currently in progress	October 2019
	Regularly monitor progress against recommended matches throughout the duration of the exercise.		On-going exercise	Ongoing to 2020/21
Develop devoted fraud internet / intranet pages	To enable a clear and concise point of reference for necessary information on fraud and irregularity maximising the potential of digital technology to enhance the user experience.	Internal Audit	Due to commence	December 2019
	Maintain the fraud internet / intranet pages to ensure they are kept up to date.			Ongoing to 2020/21
Training & Awareness	Develop an effective fraud awareness-training programme for Members and Officers.	Internal Audit	Module and a suite of questions are being developed, awaiting sign-off to launch. Training and PowerPoint Presentations awaiting approval prior to rollout.	August 2019
	Provide ongoing training as required for the duration of the action plan		A training and awareness session for NFI was undertaken for Key Officers, and additional training will be implemented during 2019 in relation to NFI/AppCheck	Ongoing to 2020/21

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Data Analytics	To maximise the use of data analytics and data matching to match electronic data to detect and prevent fraud.	Internal Audit	Some data extraction and analysis undertaken using data within the financial system	March 2020
Develop alerts and newsletters to raise awareness and notify readers of new and potential fraud risks.	Develop alerts and newsletter across the Council.	Internal Audit	Mock newsletter is being produced awaiting development of web site.	December 2019
	Produce Newsletters at regular intervals throughout the duration of the action plan.			Ongoing to 2020/21
No Recourse to Public Funds	With a national increase in applications, there has been a consequent increase in attempts by fraudsters to obtain public funds via false applications. In addition, a developing trend for individuals to make multiple applications across different authorities. This can be linked to the NFI 2018 data matching exercise.	Internal Audit	An implementation programme of the Appcheck Suite via the NFI Site is being considered with a potential phased roll out	On-going
Annual Report on Fraud & Irregularity	To produce an end of year report to those charged with governance covering all reactive and proactive fraud initiatives.	Head of Audit	Report produced	Annually
Schools	Conduct a "Fraud Health Check" across school establishments to attain assurance over the controls and governance in place to mitigate the potential for fraud.	Internal Audit	A schools anti-fraud toolkit has been drafted with a supporting self-assessment health check	March 21