

CORPORATE COUNTER FRAUD STRATEGY – ACTION PLAN AT DECEMBER 2013

Action Point	Action Required	Method of Delivery	Monitoring Arrangements	Responsibility	Original Target Date	Current Status	Status at April 2013
1	Maintaining Current Procedural Rules	Annual review of Financial and Contractual Procedural Rules informed by findings of planned internal audits.	Confirmation of completed review to be provided in Annual Governance Statement.	Director of Resources	30th June 2013	<p>COMPLETED</p> <p>There was a comprehensive review of Contract Procedure Rules in 2013/14.</p> <p>An initial officer review of Finance procedure rules has already been undertaken to identify gaps and issues. A comprehensive review and update scheduled for 2014/15.</p>	Officer working group reviewing Contract Procedure Rules for recommending to Constitution Review Working Group. Review of Financial Procedure Rules to follow in 2013/14 – see paragraph 3.19 of the AGS

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2	Drafting Procedural Instructions	Annual review of Procedural Instructions published and any challenges to their adequacy in internal audit reports.	Confirmation of completed review to be provided in Annual Governance Statement.	Director of Resources	30th June 2013	PART COMPLETED Full review of payroll procedures completed. Creditors system is still under review in order to take forward recommendations made by an external consultant.	Two key areas of financial procedures are being updated: creditors and payroll – subject to completion, a further comment will be made in the Financial management section of the AGS
3	Monitoring Recruitment Procedures	Monitoring 10% of completed recruitment exercises to inform an annual check that prescribed procedures comply with legislation and acknowledged good practice.	Confirmation of completed review to be provided in Annual Governance Statement.	Senior HR Advisor	30th June 2013	COMPLETED All recruitment subject to ongoing checks.	Sampling of recruitment files to be undertaken during April/May – a comment will be added to section 4 of the AGS

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4	Monitoring the Registers	Review of each of the Registers by the Monitoring Officer on a monthly basis	<p>Analysis of the use made of the Registers by Members and Officers together with any identified cases of non-compliance to be included in Annual Governance Statement</p> <p>Regular monitoring to be evidenced by endorsements to the Registers</p>	Monitoring Officer	31st March 2013	<p>COMPLETED</p> <p>Review of Members register completed, updates being made to reflect current details.</p> <p>Officers completed declarations at year end as part of financial accounts process. This is being extended more widely as part of a more robust approach to governance introduced in the revised Employee Code of Conduct.</p>	First review April 2013

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5	Using the Induction Process to Communicate Standards of Acceptable Behaviour.	Review of existing arrangements by Head of Business Support – People.	Outcome of review to be recorded in the Annual Report of Internal Audit.	Senior HR Adviser	30th April 2013	COMPLETED Addressed in review of Induction process and covered as part of staff briefings	Addressed in review of Induction process due to be implemented early May 2013
6	Delivering Regular Employee Briefings	An annual presentation will be delivered by the Head of Consortium as part of an All Staff Briefing. This will be reinforced by an article in One Council Newsletter	A summary of action taken to promote employee awareness will be appended to the Annual Report of Internal Audit.	Head of Consortium	30th June 2013	COMPLETED Assistant Director (Finance) delivered fraud and governance session at staff briefing	In Annual Audit Plan for delivery during Q1
7	Confirming Employees' Acceptance of the Council's Standards	Use of employee surveys	The results of such surveys will be used to evidence the Annual Governance Statement.	Director of Resources	31 st March 2013	COMPLETED Staff briefing of new standards undertaken. Staff have signed and accepted new standards	Survey planned following Council approval of refreshed code of conduct for employees expected June 2013

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8	Maintaining effective internal controls	Addressed through the production of the Annual Audit Plan using standard risk-based planning tools	Audit & Risk Committee will satisfy itself that the Annual Plan provides for adequate assurance about the Council's key internal controls.	Head of Consortium	31st March 2013	COMPLETED Audit and Risk Committee have proactively reviewed and changed the audit plan to reflect priorities.	Addressed in Annual Audit Plan reported for approval at this Committee meeting
9	Publicising Whistleblowing Arrangements	The Strategic Communication Advisor will identify and coordinate the delivery of appropriate publicity of whistleblowing arrangements.	A summary of action taken to promote public awareness will be appended to the Annual Report of Internal Audit.	Strategic Communication Advisor	31st March 2013	COMPLETED Article in One Council and covered in staff briefing.	Article in One Council and update of website April 2013
10	Maintaining Lines of Communications with Local Police	Head of Consortium to negotiate with Leicestershire Constabulary to gain agreement that the Inspector in charge of the Local Policing Unit for Rutland should be first point of contact.	Outcome of negotiations to be reported in Annual Report of Internal Audit	Head of Audit Consortium	30th June 2013	NOT COMPLETED Changes in Police resources means that this issue still to be resolved.	Awaiting response from Police

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11	Production of a Corporate Prosecution Policy	New Policy to be commissioned by the Head of Business Support - Resources	Policy will be taken to Cabinet for approval. The adoption of the Policy will be acknowledged in the subsequent assessment of the Strategy.	Head of Corporate Governance	30 th September 2013	NOT COMPLETED This is considered low risk due to partnership arrangements but the Head of Corporate Governance is reviewing what is needed.	In discussion with the Head of Legal Services

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12	Pursuit of Publicity	Responsive activity undertaken and recorded by the Strategic Communication Advisor	The Head of Consortium will include data on the publicity obtained in the annual assessment of the Strategy.	Strategic Communication Advisor	TBC	COMPLETED This is ongoing.	Responsive publicity is undertaken
13	Providing assurance that fraud and corruption risks are being managed	Head of Consortium will, as part of the process of developing the Annual Audit Plan, provide the Strategic Director for Resources with an evidenced assessment of the Council's exposure to risks of fraud or corruption in different aspects of its activities.	The Strategic Director for Resources will, in the covering report to Audit & Risk Committee, provide a formal endorsement of the provision made in the Annual Audit Plan for specific counter-fraud work.	Head of Consortium	31st March 2013	COMPLETED Further work planned on fraud matters	Addressed in Annual Audit Plan
14	Annual Reporting on the Strategy's Effectiveness	Annual Report of Internal Audit will provide Members with confirmation that agreed Action Points have been delivered. The Report will also contain a formal assessment of the Strategy's impact and effectiveness	Annual Report of Internal Audit is a mandatory report identified in the Audit & Risk Committee's annual work programme.	Head of Corporate Governance	30th June 2013	NOT COMPLETED A separate Annual Fraud report to be produced (outside of annual internal audit report) in April 2014	Annual Report will be reported to June 2013 meeting of Committee