

## Investigation Team Action Plan 2019/20

## 10.2 Appendix B.

Action	Target	Position as at January 2020
<p><b>1.</b></p> <p>Twice a year, the Investigation Team to review directorate:</p> <ul style="list-style-type: none"> <li>• responses to their assurance statements on the prevention and detection of fraud</li> <li>• risks relating to fraud, bribery and corruption risks, to provide advice and guidance.</li> </ul>	<p>Twice yearly</p>	<p><b>In place and ongoing</b></p> <p>The Investigation Team participated in a review of the mid-year Senior Management Assurance Statements, and provided an independent consideration of the responses in respect of the prevention and detection of fraud, informed by the work and knowledge of the Team.</p> <p>In respect of risk reviews, the decision was made to engage all directorates in the fraud tracker exercise, in which directorates are required to identify their most significant risks of fraud, bribery and corruption. As an outcome of the exercise, many directorates have taken actions to update their risk registers in respect of the matters identified. The Investigation Team will consider the recording and management of these risks following the financial year-end.</p>
<p><b>2.</b></p> <p>A documented assessment against the Fighting Fraud and Corruption Locally checklist to completed annually, and included in the Investigation Team Annual Report.</p>	<p>Following each financial year-end</p>	<p><b>In place and ongoing</b></p> <p>Documented assessments were completed against the Fighting Fraud and Corruption Locally checklist and the Government’s twelve Functional Standards for counter-fraud following the 2018/19 financial year-end. These assessments will be completed again following the 2019/20 financial year-end, and included in the respective Investigation Team Annual Report.</p>

3.	Awareness campaign for the launch of the Counter Fraud and Corruption Strategy and roll out of mandatory eLearning.	July 2019	<p><b>In place and ongoing</b></p> <p>Mandatory Fraud Awareness Training has been rolled out to all staff:</p> <ul style="list-style-type: none"> <li>• Two thousand, two hundred and fifty nine PC users within the Council have completed the eLearning module</li> <li>• Thirty-four face-to-face sessions have been delivered to non-PC users with more than six hundred overall attendees</li> <li>• More than seventy Headteachers have received Fraud Awareness Training during their conferences</li> </ul> <p>Face-to-face Fraud Awareness Training has been arranged for school Governors in February 2020.</p>
4.	Participate in International Fraud Awareness Week in November each year, working with the Council's Communications Team.	November 2019	<p><b>Completed</b></p> <p>Cardiff Council participated in International Fraud Awareness Week (17-23 November 2019), supported by messages and guidance for all staff from the Head of Finance on Mandate fraud, the Head of Procurement on Procurement Fraud, and the Chief Digital Officer on Cyber Crime.</p>
5.	The use of data matching intelligence at the point of processing Council applications will be tested and advocated through the Internal Audit regime.	Ongoing	<p><b>In place and ongoing</b></p> <p>Internal Auditors were briefed in May 2019 on the expectation to consider the feasibility of services using data matching intelligence at the point of processing Council applications.</p>
6.	In instances of proven fraud and corruption, a post fraud review will be prepared once all associated civil and legal activities have concluded, for reporting to SMT and the Audit Committee, for lessons to be learned	Ongoing	<p><b>Ongoing</b></p> <p>In respect of cases of proven corporate fraud, post fraud reviews will take place as appropriate, from which the findings and relevant actions will be shared with SMT and Audit Committee as appropriate.</p>

			Internal Audit engagements will continue to be targeted in high-risk areas, mindful of any concerns or allegations raised in respect of the Council's control environment.
7.	The level of fraud information reported to SMT to expand.	From 2019	Q2 <b>In place and ongoing</b> The Fraud Tracker Exercise was undertaken in Q3 and results reported to and considered by SMT on 14 January 2020.
8.	The Investigation Team will await any Wales Audit Office recommendations from their ongoing reviews of Counter-Fraud, and respond accordingly.	July 2019	<b>In place and ongoing</b> No specific recommendations or improvement areas were received as a result of the work completed on phase one of the study. The Wales Audit Office are completing the second part of their work, and arrangements will be made for the Cardiff-specific findings to be reported to Audit Committee, and any areas for improvement to be considered and appropriately responded to.