

Part A: For those charged with governance	Yes/No/ Partly	Management Commentary	Is action required?	Who by and when?
Leadership, commitment and communication				
1. Are we aware of emerging fraud risks, e.g. due to COVID-19, and have we taken appropriate preventative and detective action?	Yes	Activities and actions in place: <ul style="list-style-type: none"> Monitoring and response to fraud alerts (NAFN, wider networks, peers etc.) Membership and active participation in professional networks and groups Engagement from counter-fraud officers to incorporate preventative and detective controls in the administration of a range of Welsh Government grants and schemes Internal Audit consultation on the design of new systems and processes to maintain effective internal controls Internal Audit engagements in areas where there are key fraud risks as a result of COVID-19 (e.g. procurement, income processes, temporary PPE stores facility, business grants) 	Ongoing assessment of risk and review of audit plan	Audit Manager (in place and ongoing)
2. Are we committed to the NFI? Have the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff?	Yes	Activities and actions in place: <ul style="list-style-type: none"> Active participation in NFI exercises, coordinated by central Investigation Team, with participation and engagement from a range of Council Teams (Social Services, Housing, Council Tax, Business Rates etc.) Participation in NFI business grants pilot Progress and outcomes reported as part of fraud tracker exercise with the portfolio Cabinet Member and SMT, and as part of progress reports to Audit Committee Counter-Fraud Annual Report considered by Audit Committee and published 	None	n/a
3. Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error?	Yes	NFI is a core element of the proactive work, as outlined in the Counter-Fraud and Corruption Strategy	None	n/a
4. Have we considered using the point of application data matching service offered by the NFI team, to enhance assurances over internal controls and improve our approach to risk management?	Yes	Activities and actions in place: <ul style="list-style-type: none"> Audit and Investigation Team officers commend the use of data matching at the point of application The Acting Chief HR Officer has agreed to consider the use of data matching software as part of recruitment processes, in response to a recent audit report. 	None	n/a

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5. Are NFI progress and outcomes reported regularly to senior management and elected/board members (e.g., the audit committee or equivalent)?	Yes	Activities and actions in place: <ul style="list-style-type: none"> In place – reported to Audit Committee as part of Investigation Team progress reports, and to the portfolio Cabinet Member and SMT as part of the Fraud and Corruption Tracker. 	None	n/a
6. Where we have not submitted data or used the matches returned to us, e.g. council tax single person discounts, are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?	Yes	N/A, the Council participates in data matching across all data matching categories	None	n/a
7. Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	Yes	Activities and actions in place: <ul style="list-style-type: none"> The Audit Manager monitors and reports on the NFI data matching exercise The NFI key contact and coordinator leads the Investigation Team, and escalates findings, which may expose control weaknesses to the Audit Manager, as intelligence for audit planning and assurance. 	None	n/a
8. Do we review how instances of fraud and error arose and use this information to improve our internal controls?	Yes	Activities and actions in place: <ul style="list-style-type: none"> The volumes and values of fraud are reported to SMT against the respective fraud types, with comparisons shown to prior periods, for monitoring and review, by SMT and respective Directors The Audit Plan is informed by a consideration of the cases of fraud and error, for assurance on controls in place. 	None	n/a
9. Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (eg, successful prosecutions)?	Yes	Activities and actions in place: <ul style="list-style-type: none"> Information is included within progress reports and the counter-fraud annual report There are prosecution and fraud publicity policies in place 	None	n/a

Part B: For NFI SROs and Key Contacts	Yes/No/Partly	Management Commentary	Is action required?	Who by and when?
Planning and preparation				
1. Are we aware of emerging fraud risks, eg due to COVID-19, and have we taken appropriate preventative and detective action?	Yes	<p>Activities and actions in place:</p> <ul style="list-style-type: none"> Monitoring and response to fraud alerts (NAFN, wider networks, peers etc.) Membership and active participation in professional networks and groups Engagement from counter-fraud officers to incorporate preventative and detective controls in the administration of a range of Welsh Government grants and schemes Internal Audit consultation on the design of new systems and processes to maintain effective internal controls Internal Audit engagements in areas where there are key fraud risk as a result of COVID-19 (e.g. procurement, income processes, temporary PPE stores facility, business grants) 	Ongoing assessment of risk and review of audit plan	Audit Manager (in place and ongoing)
2. Are we investing sufficient resources in the NFI exercise?	Yes	<p>There is limited central resource available for the investigation of NFI data matches within the central corporate Investigation Team.</p> <p>In order to sufficiently participate in the exercise, a number of data matches are disseminated to lead officers for investigation within Directorates. The process is coordinated and overseen by the central Investigation Team.</p>	None	n/a
3. Do we plan properly for NFI exercises, both before submitting data and prior to matches becoming available? This includes considering the quality of data.	Yes	<p>Key officers support the process to extract, validate and upload data for each NFI exercise, and prior to the release of each dataset, key officers are advised of the nature and timescale of matches.</p> <p>When the data matches are received checks are undertaken to review the quality of the data, and this continues through the investigation of each dataset.</p>	None	n/a
4. Is our NFI Key Contact (KC) the appropriate officer for that role and do they oversee the exercise properly?	Yes	Yes - the key contact leads and manages the corporate Investigation Team, and coordinates counter-fraud reporting across the Council.	None	n/a
5. Do KCs have the time to devote to the exercise and sufficient authority to seek action across the organisation?	Yes	Yes - The key contacts acts under the direction of the Audit Manager, and ultimately under the authority of the Section 151 Officer. The key contact has sufficient time to coordinate the exercise, with the cooperation of lead officers across directorates.	None	n/a

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6. Where NFI outcomes have been low in the past, do we recognise that this may not be the case the next time, that NFI can deter fraud and that there is value in the assurances that we can take from low outcomes?	Yes	Yes, agreed.	None	n/a
7. Do we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?	Yes	In place.	None	n/a
Leadership, commitment and communication				
8. Do we plan to provide all NFI data on time using the secure data file upload facility properly?	Yes	In place.	None	n/a
9. Have we considered using the point of application data matching service offered by the NFI team to enhance assurances over internal controls and improve our approach to risk management?	Yes	<p>Activities and actions in place:</p> <ul style="list-style-type: none"> Audit and investigation team officers commend the use of data matching at the point of application The Acting Chief HR Officer has agreed to consider the use of data matching software as part of recruitment processes, in response to a recent audit report. 	None	n/a
Effective follow-up of matches				
10. Do all departments involved in NFI start the follow up of matches promptly after they become available?	Partly	In general, this is in place, but there is not always prompt progress against the NFI matches as soon as they are available. Whilst attention is given to making sufficient progress overall as part of the NFI exercise, a process has been recently introduced for the key contact to flag any progress delays to the Audit Manager on regular basis for escalation, where required.	Yes	Audit Manager (introduced in Q3 2020/21 and ongoing)
11. Do we give priority to following up high-risk matches, those that become quickly out of date and those that could cause reputational damage if a fraud is not stopped quickly?	Yes	In place, and the approach to disseminating matches to services ensures a range of different cases can be investigated at the same time.	None	n/a
12. Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome, in particular?	Yes	All matches that are reviewed are properly considered. The central Investigation Team train up relevant managers and officers to support a consistent approach across the Council e.g. Social Services (Care Homes and Personal Budgets), Housing (Tenants, Right to buy and Waiting list), Transport (Blue Badge).	None	n/a

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13. (In health bodies) Are we drawing appropriately on the help and expertise available from NHS Counter Fraud Service Wales?		n/a – health bodies		
14. Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties/cautions or reporting to the Police or NHS Counter Fraud Service Wales)? Are we recovering funds effectively?	Yes	<p>Activities and actions in place:</p> <ul style="list-style-type: none"> Where fraud is suspected, cases are escalated for investigation and appropriate sanction, in accordance with the Council's Prosecution Policy All funds identified for recovery, are required to follow the relevant corporate / directorate recovery process. 	None	n/a
15. Do we avoid deploying excessive resources on match reports where early work (e.g., on high-risk matches) has not found any fraud or error?	Yes	Care is taken not to abandon match reports prematurely, but if no fraud or error is being identified in high risk matches, or if the quality of the matches or data is poor, other matches are prioritised with the resources available.	None	n/a
16. Where the number of high-risk matches is very low, are we adequately considering the medium and low-risk matches before we cease our follow-up work?	Yes	In place.	None	n/a
17. Overall, are we deploying appropriate resources on managing the NFI exercise?	Yes	There is limited resource in the central Investigation Team, but the approach to participating effectively in the NFI exercise involves the deployment of lead officers in relevant teams across the Council. The use of wider officers as outlined above provides sufficient resources to support the exercise.	None	n/a
18. Are we recording outcomes properly in the secure website and keeping it up to date?	Yes	In place. Some reviews are undertaken and documented in spreadsheets outside of the NFI system, for which there can be a level of delay in receiving and updating the activity and outcomes. Monitoring the timely updating of the NFI system will continue to be a priority for the key contact.	In place and ongoing	Key Contact
19. Do staff use the online training modules and guidance on the secure website, and do they consult the NFI team if they are unsure about how to record outcomes (to be encouraged)?	Yes	In place. The central Investigation Team provide ongoing support to users of the NFI Web tool, complex queries are directed to the key contact and the key contact liaises with the help desk and the NFI development team.	None	n/a
20. If, out of preference, we record some or all outcomes outside the secure website, have we made arrangements to inform the NFI team about these outcomes?	n/a	The key contact supports a process to record outcomes within the NFI system.	None	n/a