
Anti Fraud and Corruption Policy

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1. Purpose

- 1.1 The purpose of this policy is to explain how the Council aims to ensure the proper use and protection of public funds and assets.
- 1.2 West Berkshire Council has a zero tolerance stance to all forms of fraud, corruption and theft, both from within the Council and from external sources. We recognise fraud can:
- Undermine the standards of public service that the Council is attempting to achieve;
 - Reduce the level of resources and services available for the residents of West Berkshire; and
 - Result in major consequences which reduce public confidence in the Council.
- 1.3 This Policy/Guidance has been approved by the Finance and Governance Group.

2. Applicability

- 2.1 This Policy applies to:
- 2.1.1 All non-school based employees working for the Council, including those working from home or at non-Council locations.
- 2.1.2 Other persons including Elected Members, Consultants, Agency staff and Contractors working for the Council, external organisations working with the Council, whilst engaged on Council business.
- 2.2 It is the responsibility of each employee and other person mentioned in Section 2.1 to familiarise themselves with and adhere to this Policy.
- 2.3 Adherence to this Policy is a condition of working for the Council or using its assets.

3. Policy

- 3.1 The Council will create and promote an 'anti-fraud' culture which highlights the Council's zero tolerance to fraud, bribery, corruption and theft.
- 3.2 The Council will not tolerate fraud or corruption by its councillors, employees, suppliers, contractors, partners or service users and will take all necessary steps to investigate all allegations of fraud or corruption and pursue sanctions available in each case, including removal from office, disciplinary action, dismissal and/or prosecution. The required ethical standards are included in both our Members Code of Conduct and Employees Code of Conduct, in addition to the Council's Constitution, including Financial and Contract Rules of Procedure.
- 3.3 The Policy is based upon three key themes: **Acknowledge, Prevent and Pursue**, and adheres to the "Local Government Counter Fraud and Corruption Strategy 2016-19: Fighting Fraud and Corruption Locally", which is supported by

the Chartered Institute of Public Finance and Accountancy (CIPFA) Counter Fraud Centre:

Acknowledge: Acknowledging and understanding fraud risks	
Committing Support	The Council's commitment to tackling the threat of fraud is clear. We have strong whistleblowing procedures and support those who come forward to report suspected fraud. All reports will be treated seriously and acted upon. We will not, however, tolerate malicious or vexatious allegations.
Assessing Risks	We will continuously assess those areas most vulnerable to the risk of fraud as part of our risk management arrangements. These risk assessments will inform our internal controls and counter fraud priorities. In addition, Internal Audit will carry out work in these high risk areas to assist management in detecting existing and new types of fraudulent activity.
Robust Response	We will strengthen measures and controls which mitigate fraud risk . Internal Audit will work with management to ensure new and existing systems and policy initiatives are adequately protected against fraud.

Prevent: Preventing and Detecting more fraud	
Better use of Information Technology	We will review opportunities to make greater use of data and analytical software to prevent and detect fraudulent activity. We will look for opportunities to share data and fraud intelligence to increase our capability to uncover potential and actual fraud.
Continuous improvement in Systems of Control	Where fraud and corruption has occurred due to a breakdown in the Council's systems or procedures, Corporate Directors/ Heads of Service will ensure that appropriate improvements in systems of control are implemented in order to prevent re-occurrence.
Anti-Fraud Culture	We will promote and develop a strong counter fraud culture , raise awareness , provide training and provide information on all aspects of our counter fraud work. This will include publicising the results of all proactive work, fraud investigations, successful sanctions and any recovery of losses due to fraud.

Pursue: Being stronger in punishing fraud and recovering losses	
Fraud Recovery	A crucial element of our response to tackling fraud is recovering any monies lost through fraud . This is an important part of our strategy and will be rigorously pursued, where possible.
Punishing Fraudsters	We will apply realistic and effective sanctions for individuals or organisations where an investigation reveals fraudulent activity. This may include legal action, criminal and/or disciplinary action, where appropriate.
Enforcement	Appropriately trained investigators will investigate any fraud detected through the planned proactive work; cases of suspect fraud referred from internal or external stakeholders, or received via the whistleblowing procedure. We will also work with relevant internal and external partners / external agencies / organisations.
Publicity	The Council's public relations (PR) team will optimise the publicity opportunities associated with anti-fraud and corruption activity within the Council. PR will also try to ensure that the results of any action taken, including prosecutions, are also reported in the press.

4. **Implementation**

- 4.1 This Policy will be supported and implemented by the development and publication of Standards (requirements), Procedures (how to) and Guidance (advice).

5. **Roles and Responsibilities**

Stakeholder	Specific Responsibilities
Chief Executive	Accountable for the effectiveness of the council's arrangements for countering fraud and corruption.
s151 Officer	To ensure the council has adopted and implemented an appropriate Anti-Fraud and Corruption Policy/ Strategy and that the Council has an adequately resourced and effective Internal Audit service to deliver counter fraud activity.
Monitoring Officer	Statutory responsibility to ensure that the Council operates within the law. Overall responsibility for the Members Code of Conduct.
Monitoring Officer	Maintenance and operation of the Whistleblowing Procedure.
Finance and Governance Group	To monitor the adequacy and effectiveness of the arrangements in place for combating fraud and corruption (Monitoring Officer, S151 Officer and Audit Manager are part of this group).
Members	<p>To comply with the Members Code of Conduct and related council policies and procedures, to be aware of the possibility of fraud, corruption, bribery, money laundering, and theft, and to report any genuine concerns accordingly.</p> <p>The Governance and Ethics Committee is responsible for enforcing and dealing with complaints against Councillors insofar as they relate to breaches of the Code of Conduct.</p>
External Audit	<p>Statutory duty to ensure that the Council has adequate arrangements in place for the prevention and detection of fraud, corruption, bribery and theft.</p> <p>It is not the external auditors' function to prevent fraud and irregularities, but the integrity of public funds is at all times a matter of general concern.</p>
Internal Audit	<p>Responsible for developing and promoting the requirements of an Anti-Fraud and Corruption Strategy and monitoring and/or undertaking the investigation of any suspected financial irregularity, fraud or corruption. To ensure that all suspected or reported irregularities are dealt with promptly and in accordance with this strategy and that action is identified to improve controls and reduce the risk of recurrence.</p> <p>To undertake reviews of system controls including financial controls.</p> <p>All officers will notify the Audit Manager of any allegations of</p>

	theft/fraud/corruption they are made aware of. The Audit Manager will maintain a log of these instances, the agreed action for investigation and the outcome. The Audit Manager will report a summary of the log to the Governance & Ethics Committee.
Directors, Heads of Service, Service Managers	<p>To promote staff awareness, and ensure that all suspected or reported irregularities and immediately referred as per the council's Whistleblowing Policy/Procedure.</p> <p>To ensure that there are controls and mechanisms in place within their service areas to assess the risk of fraud, corruption, bribery and theft, and to reduce these risks by implementing strong internal controls.</p> <p>Responsible for ensuring that employees are aware of the Council's HR policies and procedures, and the Financial and Contract Rules of Procedure.</p>
Money Laundering Reporting Officer (MLRO)	Responsible for anti-money laundering measures within the Council. Responsible for receiving disclosure reports and for reporting, where relevant, to the National Crime Agency (NCA).
Staff, as set out 2.1.1 and 2.1.2 above	<p>To comply with Council policies and procedures, including the Financial and Contract Rules of Procedure, Gifts and Hospitality Procedure, and codes of conduct associated with professional and personal conduct and conflict of interest.</p> <p>To be aware of the possibility of fraud, corruption, bribery and theft. To remain vigilant, and to report any genuine concerns to management, the Internal Audit Manager, or via the whistleblowing procedure.</p>
Public, Service Users, Partners, Suppliers, Contractors and Consultants	To report any genuine concerns / suspicions in accordance with the council's whistleblowing procedure.

6. Counter Fraud Service

6.1 A counter fraud service is established which:

- 6.1.1 Ensures that the resources dedicated are sufficient and those involved are trained to deliver a professional counter fraud service;
- 6.1.2 Proactively deters, prevents and detects fraud, bribery, corruption and theft;
- 6.1.3 Investigates suspected or detected fraud, bribery, corruption and theft;
- 6.1.4 Enables the Council to apply appropriate sanctions and recover all losses. In addition wherever possible, the council seeks to recover all proven financial losses through court action or by invoicing an individual.

- 6.1.5 Provides recommendations to inform policy, system, risk management and control improvements, thereby reducing the Council's exposure to fraudulent activity;
- 6.1.6 Creates an environment that enables the reporting of any genuine suspicions of fraudulent activity. However, no malicious or vexatious allegations or those motivated by personal gain will be tolerated, and, if proven, we may take disciplinary or legal action; and
- 6.1.7 Works with our partners and other investigative bodies to strengthen and continuously improve our arrangements to prevent fraud and corruption.

7. Acknowledgement and Assessment of Risk

- 7.1 As with any risk faced by the Council, it is the responsibility of managers to ensure that fraud risk is adequately considered when preparing risk assessments in support of achieving strategic priorities, business plans, projects and programmes objectives and outcomes. In making this assessment it is important to consider the risk of fraud occurring rather than the actual incidence of fraud having occurred in the past. Once the fraud risk has been evaluated, appropriate action should be taken to mitigate those risks on an ongoing basis.
- 7.2 Any changes in operations or the business environment must also be assessed to ensure any impacts, which might increase the risk or otherwise change the risk of fraud, bribery, corruption, theft or money laundering, are properly taken into account.

8. Culture and Corporate Governance

- 8.1 Good corporate governance procedures are a strong safeguard against fraud and corruption. Adequate supervision, recruitment and selection, scrutiny and healthy scepticism should not be seen as distrust but simply as good management practice shaping attitudes and creating an environment opposed to fraudulent activity.
- 8.2 Whilst all stakeholders in scope have a part to play in reducing the risk of fraud and corruption, WBC's Members, Directors and Management are ideally positioned to influence the ethical tone of the organisation and play a critical role in fostering a culture of high ethical standards and integrity.

9. Whistleblowing Procedure

- 9.1 Individuals who are concerned about malpractice in the Council can use the Whistleblowing Procedure where they believe that one or more of the following is either happening, has taken place, or is likely to happen in the future:
- a criminal offence
 - a breach of a legal obligation
 - a miscarriage of justice
 - a danger to the health and safety of any individual
 - damage to the environment
 - a deliberate attempt to conceal any of the above

- 9.2 Workers (including agency employees, contractors, volunteers and elected members) making whistleblowing disclosures are protected from dismissal or other detrimental action if they reasonably believe that it is in the public interest.
10. **Failure to comply with WBC Anti Fraud and Corruption Policy**
- 10.1 This document provides staff and others with essential information regarding the Council's approach to anti-fraud and corruption, and sets out conditions to be followed. It is the responsibility of all to whom this Policy document applies to adhere to these conditions. Failure to do so may result in:
- withdrawal of access to relevant services
 - informal disciplinary processes
 - formal disciplinary action.
- 10.2 Additionally, if a criminal offence is suspected (for example under the Fraud Act 2006), the Council may contact the police or other appropriate enforcement authority to investigate whether a criminal offence has been committed.
- 10.3 **Review**
- 10.4 This policy will be reviewed to respond to any changes and at least every three years.

Glossary

Fraud

Fraud is defined by the Fraud Act 2006 as follows:

A person is guilty of fraud if she/he is in breach of any of the following:

- Fraud by false representation: that is if a person:
 - a) Dishonestly makes a false representation; and
 - b) Intends, by making the representation:
 - i. To make a gain for him/herself or another; or
 - ii. To cause loss to another or to expose another to the risk of loss.
- Fraud by failing to disclose information; that is if a person:
 - a) Dishonestly fails to disclose to another person information which s/he is under a legal duty to disclose; and
 - b) Intends, by failing to disclose the information:
 - i. To make a gain for him/herself or another; or
 - ii. To cause loss to another or to expose another to the risk of loss.
- Fraud by abuse of position; that is if a person:
 - a) Occupies a position in which s/he is expected to safeguard, or not to act against the financial interests of another person;
 - b) Dishonestly abuses that position; and
 - c) Intends, by means of the abuse of that position to:
 - i. To make a gain for him/herself or another; or
 - ii. To cause loss to another or to expose another to the risk of loss.

In addition, the Fraud Act deals with offences relating to the possession of articles for use in fraud, making or supplying articles for use in frauds, participation by a sole trader in fraudulent business, and obtaining services dishonestly, personally or for another.

Corruption

Corruption is the deliberate misuse of your position for direct or indirect personal gain. It includes offering, giving, requesting or accepting a bribe or reward, which influences your actions or the actions of someone else. The Bribery Act 2010 makes it possible for officers to be convicted where they are deemed to have given their consent or tacit approval in giving or receiving a bribe.

The Act also created the Corporate Offence of “Failing to prevent bribery on behalf of a commercial organisation”.

To protect itself against the corporate offence, the Act also requires organisations to have “adequate procedures in place to prevent bribery”. This strategy, the WBC Codes of Conduct and the Council’s Whistleblowing procedure are designed to meet that requirement.

Bribery

The Bribery Act 2010 came into force in the UK on 1st July 2011. It amends and reforms the UK criminal law and provides a modern legal framework to combat bribery in the UK and internationally. Staff need to be aware of their obligations under this Act, which sets out the criminality of accepting and giving of bribes. This applies to both individual staff and the Council corporately.

The Bribery Act creates the following offences:

- Active bribery: promising or giving a financial or other advantage;
- Passive bribery: agreeing to receive or accepting a financial or other advantage;
- Bribery of foreign public officials; and
- The failure of commercial organisations to prevent bribery by an associated person (corporate offence).

The penalty under the Bribery Act is an unlimited fine and/or imprisonment up to a maximum of 10 years. These responsibilities are set out within the council's Anti-Bribery Policy.

Theft

Theft is the physical misappropriation of cash or other tangible assets. A person is guilty of "theft" if s/he dishonestly takes property belonging to another, with the intention of permanently depriving the other of it (i.e. treating as their own property to dispose of, regardless of the other's rights).

Money Laundering

Money Laundering is most often known as the process by which criminals attempt to 'recycle' the proceeds of criminal activities in order to conceal its origin and ownership whilst retaining use of the funds. It also refers to the concealment, use or transfer of any 'criminal property' or 'terrorist property'.

Any service that receives money from an external person or body is potentially vulnerable to money laundering. The need for vigilance is vital and any suspicion concerning the appropriateness of a transaction should be reported and advice sought from the Money Laundering Reporting Officer (MLRO). Details of the MLRO can be found within the Council's Anti Money Laundering Policy.

The Council recognises its responsibilities under the Money Laundering Regulations 2017 and the Proceeds of Crime Act 2002. These responsibilities are set out within the Council's Anti Money Laundering Policy.

Other Relevant Documentation

Further information on relevant Council policy and practice, and relevant publications can be found in the following documents:

- The Constitution, includes Contract and Financial Rules of Procedure
- Officer Code of Conduct
- Disciplinary Code
- Whistleblowing Procedure
- Anti-Bribery Policy
- Anti-Money Laundering Policy
- Recruitment Procedures
- Internal Audit Strategy
- The Local Government Transparency Code (at Gov.uk)
- National Fraud Initiative (NFI) (at Gov.uk)
- Fighting Fraud and Corruption Locally (at Gov.uk, and the Chartered Institute of Public Finance & Accountancy).

Appendix 1 – Types of Fraud / Examples

Local authorities have reported a wide range of fraud types. The main areas of fraud that were reported in Fighting Fraud Locally 2001 continue to feature as significant risks. However there are also new fraud types emerging, and some of these are more prevalent in particular parts of the country. It is clear that a one-size-fits-all approach is not appropriate and therefore the Council needs to remain vigilant and be aware of these types of fraud risks.

Known Fraud Risks Remaining Significant

Tenancy – Fraudulent applications for housing or successions of tenancy, and subletting of the property.

Procurement – Tendering issues, split contracts, double invoicing.

Payroll – False employees, overtime claims, expenses.

Council tax – Discounts and exemptions, council tax support.

Blue Badge – Use of counterfeit/altered badges, use when disabled person is not in the vehicle, use of a deceased person's Blue Badge, badges issued to institutions being misused by employees.

Grants – Work not carried out, funds diverted, ineligibility not declared.

Pensions – Deceased pensioner, overpayments, entitlement overstated.

Schools – Procurement fraud, payroll fraud, internal fraud.

Personal budgets – Overstatement of needs through false declaration, multiple claims across authorities, third party abuse, posthumous continuation of claim.

Internal fraud – Diverting council monies to a personal account; accepting bribes; stealing cash; misallocating social housing for personal gain; working elsewhere while claiming to be off sick; false overtime claims; selling council property for personal gain; wrongfully

Emerging / Increasing Fraud Risks

Business rates – Fraudulent applications for exemptions and reliefs, unlisted properties.

Right to buy – Fraudulent applications under the right to buy/acquire.

Money laundering – Exposure to suspect transactions.

Insurance Fraud – False claims including slips and trips.

Disabled Facility Grants – Fraudulent applications for adaptations to homes aimed at the disabled.

Concessionary travel schemes – Use of concession by ineligible person, including Freedom Passes.

No recourse to public funds – Fraudulent claim of eligibility.

New Responsibilities – Areas that have transferred to local authority responsibility e.g. Public Health grants, contracts.

Commissioning of services – Including joint commissioning, third sector partnerships – conflicts of interest, collusion.

Local Enterprise Partnerships – Voluntary partnerships between local authorities and businesses, procurement fraud, grant fraud.

Immigration – Including sham marriages. False entitlement to services and payments.

Cyber dependent crime and cyber enabled fraud – Enables a range of

claiming benefit while working.

Identity fraud – False identity / fictitious persons applying for services / payments.

fraud types resulting in diversion of funds, creation of false applications for services and payments.

Appendix 2 – Key Fraud Indicators

A number of frauds can come to light because of suspicions aroused by, for instance, the behaviour of certain individuals. It is impossible to give a definitive list of fraud indicators or warning signs. However, the following are indicators that may, either alone or cumulatively with other factors, suggest the possibility of fraud and may therefore warrant further investigation or enquiry.

Unusual employee behaviour: Refusal to comply with normal rules and practices, fails to take leave, refusing promotion, managers by-passing subordinates, subordinates by-passing managers, living beyond means, regularly working long hours, job dissatisfaction / unhappy employee, secretiveness or undue defensiveness.

Financial irregularities: Key documents missing (e.g. invoices, contracts); absence of controls and audit trails; missing expenditure vouchers and official records; general ledger out of balance; bank and ledger reconciliations are not maintained or cannot be balanced; excessive movements of cash or transactions between accounts; numerous adjustments or exceptions; constant overdue pay or expense advances; duplicate payments; ghost employees on the payroll; large payments to individuals; excessive variations to budgets or contracts.

Poor procurement practice: Too close a relationship with suppliers/contractors; suppliers / contractors who insist on dealing with only one particular member of staff; unjustified disqualification of any bidder; lowest tenders or quotes passed over with minimal explanation recorded; defining needs in ways that can be met only by specific contractors; single vendors; vague specifications; splitting up requirements to get under small purchase requirements or to avoid prescribed levels of review or approval.

Disorganisation: Understaffing in key control areas; consistent failures to correct major weaknesses in internal control; inadequate or no segregation of duties.

Inadequate supervision: Policies not being followed; lack of senior management oversight; inadequate monitoring to ensure that controls work as intended (periodic testing and evaluation); low staff morale, weak or inconsistent management.

Lax corporate culture: Management frequently override internal control; climate of fear or a corporate culture; employees under stress without excessive workloads; new employees resigning quickly; crisis management coupled with a pressured business environment; high employee turnover rates in key controlling functions.

Poor work practices: Lack of common sense controls; work is left until the employee returns from leave; post office boxes as shipping addresses; documentation that is photocopied or lacking essential information; lack of rotation of duties; unauthorised changes to systems or work practices.

Appendix 3 – CIPFA Fighting Fraud and Corruption Locally 2016-19 – action checklist

A local authority is self-regulating in respect of counter fraud. It should aim to show that it undertakes realistic self-assessment and has identified and understands the major risks. It should acknowledge the problems and put in place plans which can demonstrate that it is taking action with visible outcomes. It should aim to create a transparent process and report the results to the corporate management team and those charged with governance.

The following checklist is recommended, to measure the council's local counter fraud and corruption culture and response:

- ☐ The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.
- ☐ The local authority has undertaken an assessment against the risks in Protecting the Public Purse: Fighting Fraud Against Local Government (2014) and has also undertaken horizon scanning of future potential fraud and corruption risks.
- ☐ There is an annual report to the audit committee, or equivalent detailed assessment, to compare against Fighting Fraud and Corruption Locally (FFCL) 2016 and this checklist.
- ☐ There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance.
- ☐ The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.
- ☐ The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.
- ☐ Counter fraud staff are consulted to fraud-proof new policies, strategies and initiatives across departments and this is reported upon to committee.
- ☐ Successful cases of proven fraud/corruption are routinely publicised to raise awareness.
- ☐ The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.
- ☐ The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering:
 - codes of conduct including behaviour for counter fraud, anti-bribery and corruption
 - register of interests
 - register of gifts and hospitality
- ☐ The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2016 to prevent potentially dishonest employees from being appointed.
- ☐ Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.
- ☐ There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.
- ☐ There is an independent whistle-blowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.

- ☐ Contractors and third parties sign up to the whistle-blowing policy and there is evidence of this. There should be no discrimination against whistle-blowers.
- ☐ Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.
- ☐ There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.
- ☐ Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.
- ☐ Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.
- ☐ There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communication team.
- ☐ All allegations of fraud and corruption are risk assessed.
- ☐ The fraud and corruption response plan covers all areas of counter fraud work:
 - prevention
 - detection
 - investigation
 - sanctions
 - redress
- ☐ The fraud response plan is linked to the audit plan and is communicated to senior management and members.
- ☐ Asset recovery and civil recovery is considered in all cases.
- ☐ There is a zero tolerance approach to fraud and corruption which is always reported to committee.
- ☐ There is a programme of proactive counter fraud work which covers risks identified in assessment.
- ☐ The fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.
- ☐ The local authority shares data across its own departments and between other enforcement agencies.
- ☐ Prevention measures and projects are undertaken using data analytics where possible.
- ☐ The local authority actively takes part in the National Fraud Initiative (NFI) and promptly takes action arising from it.
- ☐ There are professionally trained and accredited staff for counter fraud work. If auditors undertake counter fraud work they too must be trained in this area.
- ☐ The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas.
- ☐ The counter fraud team has access (through partnership/ other local authorities/or funds to buy in) to specialist staff for:
 - surveillance
 - computer forensics
 - asset recovery
 - financial investigations

☐ Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud proof systems.