Self-assessment against the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption.

1.1 The Council's objectives for its anti-fraud and corruption strategy are to maintain minimal losses through fraud and corruption and further embed management of fraud risk within the culture of the organisation. The intention is to achieve this by implementing the CIPFA Fraud Standards which state that the foundations of an effective anti-fraud framework comprise five key elements:

- Acknowledge responsibility
- Identify risks
- Develop a strategy
- Provide resources
- Take action.

1.2 In the Audit Commission's publication, "Protecting the Public Purse 2014", the Commission encourages all public bodies, including local authorities, to assess themselves against the CIPFA Code.

1.3 Internal Audit completes a self-assessment against the CIPFA checklist annually and a fraud and corruption action plan is produced to indicate actions that will be taken to ensure compliance with the Code. Completion of the self-assessment exercise helps the Council demonstrate substantial compliance with best practice, as well as providing a framework upon which to further develop its Anti-Fraud and Corruption Strategy.

The five key principles of the code are to:	Specific steps should include:	RMBC Compliance Y/N/P [partial]	Details of compliance	Action required	Action Plan Rec Ref
A. Acknowledge responsibility The governing body should acknowledge its responsibility for ensuring that the risks associated with fraud and corruption are managed effectively across all parts of the organisation.	A1 The organisation's **leadership team** acknowledge the threats of fraud and corruption and the harm they can cause to the organisation, its aims and objectives and to its service users.	Y	Anti-Fraud & Corruption Policy; Strategy and self-assessment presented to Audit Committee on 27th September 2022.		
	A2 The organisation's **leadership team** acknowledge the importance of a **culture** that is resilient to the threats of fraud and corruption and aligns to the principles of good governance.	Y	As above		
	A3 The **governing body** acknowledges its responsibility for ensuring the management of its fraud and corruption risks and will be accountable for the actions it takes through its governance reports.	Y	As above		
	The **governing body** sets a specific goal of ensuring and maintaining its resilience to fraud and corruption and explores opportunities for financial savings from enhanced fraud detection and prevention.	Y	As above		
B. Identify risks. Fraud risk identification is	B1 Fraud risks are routinely considered as part of the organisation's risk management arrangements.	Y	Fraud risks are routinely considered by risk champions.		

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essential to understand specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users.	B2 The organisation identifies the risks of corruption and the importance of behaving with integrity in its governance framework.	Y	Anti-Fraud & Corruption Strategy and Policy. Code of Official Conduct.		
	B3 The organisation uses published estimates of fraud loss, and where appropriate, its own measurement exercises, to aid its evaluation of fraud risk exposures.	Y	When formulating the Internal Audit [IA] Plan, IA considers published national estimates of fraud loss. IA also considers previous fraud losses.		
	B4 The organisation evaluates the harm to its aims and objectives and service users that different fraud risks can cause.	Y	Fraud risks are considered as part of the standard evaluation of risks.		
C. Develop a strategy. An organisation needs a counter fraud strategy setting out its approach to managing its risks and defining	C1 The governing body formally adopts a counter fraud and corruption strategy to address the identified risks and align with the organisation's acknowledged responsibilities and goals.	Y	Anti-Fraud & Corruption Policy; Strategy and self-assessment presented to Audit Committee on 27th September 2022.		
	C2 The strategy includes the organisation's use of joint working or partnership approaches to managing its risks, where appropriate.	Y	See Anti-Fraud & Corruption Policy Sections 1.6 and 1.7.		

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responsibilities for action.	C3 The strategy includes both proactive and responsive approaches that are best suited to the organisation's fraud and corruption risks. Proactive and responsive components of a good practice response to fraud risk management are set out **below**:				
	Proactive Developing a counter-fraud **culture** to increase resilience to fraud.	Y	Mentioned many times within the Anti-Fraud & Corruption Strategy. The fraud awareness e.Learning course has been reviewed and updated and has been relaunched on the new e.learning platform. It is available as learning for all staff and is a mandatory e.learning course for specific individuals.		
	Proactive Preventing fraud through the implementation of appropriate and robust internal controls and security measures.	Y	See Self-Assessment, Section C1. Anti-Fraud & Corruption Policy, Sections 4.3 & 4.4.		
	Proactive Using techniques such as data matching to validate data		See Self-Assessment, Section C1.		

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		Y	We participate in the National Fraud Initiatives data matching exercise. We are a member of the South & West Yorkshire Fraud Group.		
	Proactive Deterring fraud attempts by publicising the organisation's anti-fraud and corruption stance and the actions it takes against fraudsters	Y	See Self-Assessment Section E4. Copies of the Anti-Fraud and Corruption Policy and Strategy are on the Council Website. Council website includes facility to report Blue Badge / Benefit Fraud / Trading Standards		
	Responsive Detecting fraud through data and intelligence analysis	Y	See Self-Assessment, Section C.1. Internal Audit uses analytics for fraud and non-fraud work:		
	Responsive Implementing effective whistleblowing arrangements.	Y	Anti-Fraud & Corruption Strategy, Section 6.		

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			Anti-Fraud & Corruption Policy Section 4.11.		
	Responsive Investigating fraud referrals.	Y	See Self-Assessment, Section C.1. Link to Fraud and Investigation Plan and Disciplinary Procedures.		
	Responsive Applying sanctions, including internal disciplinary, regulatory and criminal.	Y	See Self-Assessment, Section C.1.		
	Responsive Seeking redress, including the recovery of assets and money where possible	Y	See Self-Assessment, Section C.1.		
	C4 The strategy includes clear identification of responsibility and accountability for delivery of the strategy and for providing oversight.	Y	Anti-Fraud & Corruption Policy 4.3 & 4.4.		
D. Provide Resources. The organisation should make arrangements for appropriate	D1 An annual assessment of whether the level of resource invested to counter fraud and corruption is proportionate for the level of risk.	Y	The IA Planning exercise matches resources to risk.		
	D2 The organisation utilises an appropriate mix of experienced and skilled staff, including access to	Y	IA staff includes 1 experienced fraud qualified member of staff;		

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resources to support the counter fraud strategy.	counter fraud staff with professional accreditation.		1 newly qualified and other very experienced staff. Provision of further external training is being undertaken to aid succession planning.		
	D3 The organisation grants counter fraud staff unhindered access to its employees, information and other resources as required for investigation purposes.	Y	All IA staff has such access, in accordance with, Financial and Procurement Procedure Rules.		
	D4 The organisation has protocols in place to facilitate joint working and data and intelligence sharing to support counter fraud activity.	Y	The Council participates in the National Fraud Initiative and follows agreed protocol.\n\nAlso a member of the South & West Yorkshire Fraud group.		
E.\nTake Action. The organisation should put in place the policies and procedures to support the counter fraud	E1 The organisation has put in place a policy framework which supports the implementation of the counter fraud strategy. As a minimum the framework includes:\n• Counter fraud policy\n• Whistleblowing policy\n• Anti-money laundering policy	Y	These documents are available on the Council's Intranet pages.		

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and corruption strategy and take action to prevent, detect and investigate fraud.	• Anti-bribery policy • Anti-corruption policy • Gifts & hospitality policy & register • Pecuniary interest and conflicts of interest policies and register • Codes of conduct and ethics • Information security policy • Cyber security policy				
	E2 Plans and operations are aligned to the strategy and contribute to the achievement of the organisation's overall goal of maintaining resilience to fraud and corruption.	Y	Anti-Fraud and Corruption Strategy Section 1 and Anti-Fraud Policy Section 1.6 & Section 3.		
	E3 Making effective use of national or sectoral initiatives to detect fraud or prevent fraud, such as data matching or intelligence sharing.	Y	The Council participates in the National Fraud Initiative		
	E4 Providing for independent assurance over fraud risk management, strategy and activities.	Y	Annual self-assessment in conjunction with Fighting Fraud & Corruption Locally 2016-19 Checklist.		
	E5 There is a report to the governing body **at least annually** on performance against the counter fraud strategy and the effectiveness of the strategy from the lead person(s)	Y	Progress against the Anti-Fraud and Corruption Plan is reported to Audit Committee, and a		

The five key principles of the code are to:	Specific steps should include:	RMBC Compliance Y/N/P [partial]	Details of compliance	Action required	Action Plan Rec Ref
	designated in the strategy. Conclusions are featured in the annual governance report.		comment is included in the AGS.		
Applying the code in practice	Where organisations are making a statement in an **annual governance report** about their adherence to this code, one of the following statements should be approved according to whether the organisation conforms to the code or needs to take further action. The statement should be approved by the governing body and signed by the person responsible for signing the annual governance report. **Statement 1** Having considered all the principles, I am satisfied that the organisation has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud, or **Statement 2** Having considered all the principles, I am satisfied that, subject to the actions identified below, the organisation has adopted a response that is appropriate.	Y	See above.		