

Self Assessment against the Fighting Fraud and Corruption Locally Checklist (2024/25)

	Checklist	Details of Compliance	Action Required
1	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.	<p>A fraud risk assessment detailing risks, (including fraud and corruption) in services across all Directorates within the Council has been compiled. This notes Risk; Detail and Effect and is then split between Money Laundering; Bribery; Cyber Fraud; HR & Payroll; Financial; Procurement and Directorate specific fraud risks.</p> <p>Work is required to update the document.</p> <p>An annual assessment of the council's fraud and corruption arrangements is undertaken, previously this has been against the Cipfa Code of Practice on Managing Fraud and Corruption which is then reported to the Audit Committee.</p>	We will update the directorate and corporate wide fraud risk assessment and examine the results as part of the annual internal audit planning exercise.
2	The local authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.	<p>The Head of Internal Audit consider all risks while developing the audit plan, which includes discussions with all Directorates within the Council.</p> <p>Horizon scanning is continuous during the planning and scoping of individual audits.</p>	
3	There is an annual report to the audit committee, or equivalent detailed	An annual report is presented to Audit Committee and findings from the comparison	We will conduct an annual comparison against the checklist and where

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	assessment, to compare against FFCL 2020 and this checklist.	against the FFCL checklist will generate an action plan.	necessary, implement actions to ensure compliance with it.
4	The relevant portfolio holder has been briefed on the fraud risks and mitigation.	The Audit Committee receives the annual Audit Fraud & Corruption Report. The Cabinet member for Finance was briefed earlier in the year on the Anti Fraud and Corruption Policy and Strategy.	The reporting of the fraud risks and mitigation will be strengthened over the year and a more comprehensive report will be brought to the September 2025 Audit Committee.
5	The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.	The Audit Committee annually agree the Anti-Fraud and Corruption Strategy and Policy and the review of the Council's arrangements against best practice.	
6	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 Policy and Strategy are discussed annually at the Audit Committee. A copy of the Policy and Strategy is held on the intranet and is available to all Council staff.	We will remind staff of the Anti-Fraud and Corruption Strategy and Policy annually via the Chief Executives weekly Bulletins, to coincide with Fraud Awareness week, 17 th - 24 th November 2024.
7	The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	This is the Anti-Fraud and Corruption Strategy and Policy and supporting arrangements.	
8	The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.	Fraud risks are routinely considered by Directorate Risk Champions whilst conducting individual Directorate's risk management	

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		process. Directorate risk registers are utilised to prepare the annual internal audit plan.	
9	Counter fraud staff are consulted to fraud-proof new policies, strategies and initiatives across departments and this is reported upon to committee.	<p>Internal Audit are regularly invited to sit on Project Boards / Groups to offer advice on guidance where new systems / procedural changes are being discussed.</p> <p>Details of this type of advisory work is included in the Internal Audit progress reports which are presented quarterly to the Audit Committee.</p>	
10	Successful cases of proven fraud / corruption are routinely publicised to raise awareness.	Proven cases are rare within the Council, however, any cases proven in a court of law will be publicised via the Chief Executive's week bulletin to all staff and via the Council's public facing webpage where appropriate and via liaison with the Communications Team.	
11	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.	These arrangements are detailed in the Anti-Fraud and Corruption Policy, specifically, Section 4.	
12	<p>The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering:</p> <ul style="list-style-type: none"> • codes of conduct (including behaviour for counter fraud, anti-bribery and corruption) 	There are policies and procedures covering all topics and Internal Audit's annual audit planning processes includes risk assessing these areas, and periodically includes audits in these areas.	

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	<ul style="list-style-type: none"> • register of interests • register of gifts and hospitality. 		
13	The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.	HR policies and procedures are in place to ensure pre-employment checks are carried out and Internal Audit's annual audit planning processes includes risk assessing these areas, and periodically includes audits in these areas.	
14	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 are specific policies and procedures to address gifts and hospitality and business interests. Internal Audit's annual audit planning processes includes risk assessing these areas, and periodically includes audits in these areas.	
15	There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	The Audit Plan is delivered by experienced Internal Audit Staff, 4 staff have fraud qualifications.	
16	There is an independent and up-to-date Whistleblowing Policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.	There is a Whistleblowing Policy in place and processes in place to monitor action taken on referrals received. The Anti-Fraud and Corruption Strategy Section 6 and Anti-Fraud and Corruption Policy Section 4.11 reference the Whistleblowing Policy.	
17	Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistleblowers.	Council contracts require contractors to sign that they will adhere to the Council's Whistleblowing Policy. Section 3.2.7 in the contract document.	

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18	Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.	Internal Audit's annual report details current resources within the Internal Audit Team and gives an opinion on whether resources are adequate to provide an annual audit opinion.	
19	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.	<p>The annual internal audit plan considers all risks, including that of fraud and corruption, across all directorates in the Council. Available resources are mapped against individual audits, and these are reported to Strategic Directors; Chief Executive and the Audit Committee.</p> <p>Resources are specifically allocated to Investigations; Anti-Fraud and Corruption Policy updates; proactive work and the National Fraud Initiative (NFI). The NFI being a proactive national data matching exercise to highlight possible fraud and corruption at an early stage.</p>	
20	Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	<p>The Internal Audit annual report, section 3.8, gives a summary of all anti-fraud and corruption work conducted throughout the year.</p> <p>The updated quarterly internal audit progress reports to the Audit Committee include details of any reports issued that relate to anti-fraud and corruption investigation works.</p>	

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21	Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.	As per FFPRs Section 27.4, auditors have unfettered access to everything they require for the purposes investigating fraud and corruption.	
22	There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communications team.	The Council adopts a zero-tolerance stance to fraud and corruption, which is clearly conveyed in the Anti-Fraud and Corruption Policy (Section 3) and Anti-Fraud and Corruption Strategy (Section 3). Proven cases are rare within the Council, however, any cases proven in a court of law will be publicised via the Chief Executive's weekly bulletin to all staff and on the Council's external webpage where appropriate and by liaison with the Communications Team.	
23	All allegations of fraud and corruption are risk assessed.	Allegations of fraud & corruption are not risk assessed; it is the Council's policy to investigate all such cases.	
24	The fraud and corruption response plan covers all areas of counter fraud work: <ul style="list-style-type: none"> – prevention – detection – investigation – sanctions – redress. 	The areas of counter fraud work are included in Section 3 of the Councils Anti-Fraud and Corruption Strategy, Section 3.	
25	The fraud response plan is linked to the audit plan and is communicated to senior management and members.	The fraud plan is included in the annual Internal Audit plan, which is discussed and agreed at SLT and Audit Committee.	

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26	Asset recovery and civil recovery are considered in all cases.	Asset and civil recovery are included in the Anti-Fraud and Corruption Strategy section 7.9.	
27	There is a zero-tolerance approach to fraud and corruption that is defined and monitored; and which is always reported to committee.	Anti- Fraud and Corruption Policy and Strategy supports the zero-tolerance approach. All investigations are reported to the Audit Committee.	
28	There is a programme of proactive counter fraud work which covers risks identified in assessment.	Resources are allocated in the Audit Plan for Counter Fraud work i.e. NFI and proactive pieces of work.	
29	The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	Internal Audit have working relationships with the Police, Competition and Markets Authority (CMA) and other Local Authorities.	
30	The local authority shares data across its own departments and between other enforcement agencies.	Where appropriate data is shared across directorates for example as part of the National Fraud Initiative, and with enforcement agencies. Information is shared at meetings with the South & West Yorkshire Audit Groups to ensure any potential frauds/risk areas are identified and mitigated appropriately.	
31	Prevention measures and projects are undertaken using data analytics where possible.	Data analytics are currently in their infancy and the Internal Audit team are in the process of expanding their knowledge in this area. The Audit Committee are kept informed of the use of data analytics in the quarterly Internal Audit Progress Reports, Section 5.	We will continue to explore the use of data analytics and grow our knowledge and abilities in this area. We will keep the Audit Committee apprised of our progress.

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32	The counter fraud team has registered with the Knowledge Hub so it has access to directories and other tools.	Members of the Internal Audit Team have registered with the Knowledge Hub.	
33	The counter fraud team has access to the FFCL regional network.	Members of the Internal Audit Team have access to information through the South & West Yorkshire Fraud Investigators Group and the Yorkshire Heads of Internal Audit Group. In addition, the Head of Audit has access to information via the Public Sector Fraud Authority Community of Practice group, which is made up of central and local government fraud representatives.	