

Self-Assessment against the Fighting Fraud and Corruption Locally Checklist (FFCL) 2026/27

	Checklist	Details of Compliance
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.	The fraud risk assessment has been updated and discussed at the risk champions meeting and with relevant members of staff. This sets out the mitigating actions and assurances through various mechanisms, for example those routine controls operated by directorates in addition to Internal Audits and the National Fraud Initiative etc. Areas for enhancement include using data analytics to identify potential fraud and further engagement with services in identifying, assessing and mitigating fraud risks at an operational level. Internal Audit will take these areas forward during the forthcoming year.
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.	The fraud risk assessment has been updated. Internal Audit considers all risks while developing the audit plan, which includes considerations of fraud risks and discussions with all Council directorates. Horizon scanning is continuous during the planning and scoping of individual audits. Internal Audit are a member of the Yorkshire Fraud Investigators Group where fraud risks and developments are discussed. Internal Audit receives National Anti-Fraud Network (NAFN) fraud notifications and monthly Credit Industry Fraud Avoidance System (CIFAS) threat alerts. (CIFAS is a not-for-profit fraud prevention service who operate a national fraud database to share data and protect individuals from identity theft and financial crime). Two members of staff have recently completed CIPFA's Fraud risk management course. These members of staff have used the knowledge

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		gained during the training to discuss fraud risks with relevant services and aid any assessment. Directorates are responsible for their own risk assessments, in line with the Risk Management Policy and Guide.
3	There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 and this checklist.	An annual report is presented to Audit Committee and findings from the comparison against the FFCL checklist will generate appropriate actions.
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 is briefed on the Anti-Fraud and Corruption Policy and Strategy.
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 review the Anti-Fraud and Corruption Strategy and Policy and the assessment of the Council's arrangements against best practice. The Counter Fraud Plan is included within the Internal Audit plan which is approved by the Audit Committee.
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 remind staff of the Anti-Fraud and Corruption Strategy and Policy annually via the Councils internal communications, timed to coincide with Fraud Awareness week in November.
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.

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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 Directorates risk management processes. Directorate and service risk registers are utilised to prepare the 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.	Internal Audit are invited to attend Project Boards / Groups to offer advice on guidance where new systems / procedural changes are being discussed. Details of this type of advisory work is included in the Internal Audit progress reports which are presented quarterly to the Audit Committee.
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 communication channels where appropriate.
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 at Section 4. Internal Audit investigation outcomes are reported to Audit Committee upon their conclusion.
12	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.	There are policies and procedures covering these areas and Internal Audit's annual audit planning processes includes risk assessing these areas and periodically includes audits in these areas.
13	The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL	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.

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	2020 to prevent potentially dishonest employees from being appointed.	
14	Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business interests. 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 and Counter Fraud Plan is delivered by experienced Internal Audit Staff. 4 staff have fraud qualifications including fraud risk management. The Council also has a Housing Tenancy Fraud Officer with responsibility for investigating fraud concerns within Housing Services. Fraud awareness training is available for all staff and is mandatory for senior officers and staff within Finance, Customer Services and HR.
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 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. The Whistleblowing Policy sets out that the Council is committed to preventing any harassment, victimisation or unfair treatment of any person arising from their whistleblowing, and where appropriate, take disciplinary action against any member of staff responsible for such harassment, victimisation or unfair treatment against a Whistleblower.

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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 Service and gives an opinion on whether resources are adequate to provide an annual audit opinion. The Council also has a Tenancy Fraud Officer within Housing Services.
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.	The Counter Fraud Plan is included within the Internal Audit Plan which considers all risks, including that of fraud and corruption, across all directorates in the Council. Available resources are mapped against individual audits. The plan is approved by the Audit Committee. 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.
20	Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	The Internal Audit Annual Report gives a summary of all Anti-Fraud and Corruption work conducted throughout the year including data on the outcomes from the National Fraud Initiative mandatory data matching exercise. The quarterly Internal Audit Progress reports to the Audit Committee include details of any reports issued that relate to Anti-Fraud and Corruption investigations and progress with reviewing the National Fraud Initiative matches and any outcomes. The Council continues to experience low levels of suspected fraud. The outcomes from fraud investigations will continue to be reported to the Audit Committee.
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.

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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 Council's communications where appropriate.
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: – prevention – detection – investigation – sanctions – redress.	The areas of counter fraud work are included in Section 3 of the Councils Anti-Fraud and Corruption Strategy.
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 Internal Audit plan, which is discussed and agreed at SLT and Audit Committee. All cases of suspected fraud are investigated.
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 support the zero-tolerance approach. All Internal Audit investigation outcomes 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.

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29	The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	Internal Audit work where appropriate with the Police, Competition and Markets Authority (CMA), the National Anti-Fraud Network 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 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.	We will continue to explore the use of data analytics and grow our knowledge and abilities in this area. We will continue to keep the Audit Committee appraised of our progress.
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 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.