

## 5.2 Action plan

This section sets out the key recommendations to improve the authority's counter fraud arrangements:

No.	Recommendation	Owner	Timescale	Implementation Status
1	Counter fraud service plans should be approved by senior management board or committee in a timely manner and in advance of the relevant operating period.	Counter Fraud Manager	31 March 2023	Plan for 23/24 completed.  Plan for 2024/25 is in place and will be shared with CLT at the October Assurance Board.
2	Anti-Fraud and Corruption success should be publicised and publicly supported by senior management board or cabinet, to raise the profile of the service and increase fraud referrals.	Counter Fraud Manager	31 March 2023	Annual report submitted to Audit and Governance Committee.  Monthly reporting to CLT has commenced.  Quarterly reporting to A&G Committee is being considered.  Presentation to internal leadership forums will be developed.
3	Leadership should consider service demands and pressures for the organisation and allocate adequate resources using a rational process to best achieve its counter fraud objectives.	Counter Fraud Manager		Current / ongoing risk management initiatives will further inform resource requirements.  2 new Housing Investigation Officers were appointed in July 2024.

4	The organisation should develop a robust Anti-Fraud and Corruption strategy and annual plan to ensure its medium and long term objectives are met.	Counter Fraud Manager	30 June 2023	<p>Policies in place due for review September 2024.</p> <p>Policies are to be re-reviewed, and submitted to Assurance CLT (October 2024), and then to Audit &amp; Governance Committee for endorsement / Cabinet for approval.</p> <p>A corporate strategy needs to be developed.</p>
5	Performance of the Counter Fraud team should be reported using a standard template with agreed performance monitoring information, presented to senior management and the Audit and Governance Committee. This should be a standing agenda item.	Counter Fraud Manager	30 April 2023	<p>A standard template is used for the annual reports to Audit &amp; Governance Committee.</p> <p>Standard templates are used for internal reporting and will develop as CLT and other reporting expectations are refined.</p>
6	The organisation should develop an Anti-Fraud and Corruption structure suitable for achieving medium and long term objectives with clearly defined roles and responsibilities aligned to key fraud and corruption risks.	Counter Fraud Manager	30 April 2023	<p>Meetings took place with Directorates to understand expectations, with many reporting low risk of fraud.</p> <p>Current risk management initiatives will include consideration of fraud risk within each Directorate.</p> <p>Results from current initiatives will drive the development of an Anti-Fraud / Corruption response.</p>
7	Service delivery plans for 2023/24 should be based on organisational needs and deliverables to achieve optimal performance, regardless of the current level of resource available for delivery. Tasks should be prioritised to align	Counter Fraud Manager	30 June 2023	High-level annual service delivery workplans for the Counter Fraud Team are prepared.

	resources to high risk areas and appropriate representation should be made to increase resource where required.			These will evolve following completion of current risk-management initiatives.
8	The counter fraud function would benefit from a service level agreement with its HR department to clarify roles and responsibilities when investigating staff.	Counter Fraud Manager	31 May 2023	<p>Whilst there is agreement on differing roles and responsibilities, Service Level Agreements are not currently in place.</p> <p>Consideration will be given to formalising agreements with HR, Legal and other relevant departments.</p>
9	A counter fraud officer should be given dedicated responsibility for intelligence and data analytics and tasked with the action of identifying instances of fraud risk.	Counter Fraud Manager	30 June 2023	<p>Approval is currently being sought for further training of key members of staff in IRRV training / intelligence.</p> <p>Consideration is being given to the possibility of acquiring data analytics software, and of subscribing to benchmarking / intelligence services.</p>
10	It would benefit the organisation to schedule regular reminders to staff of the Anti-Fraud framework, its policies and expected behaviours. Some work is required to raise the profile of the team and to improve risk management activity for identifying and managing fraud risks and fraud risk owners.	Counter Fraud Manager	31 March 2023	<p>The team is working with HR to develop mandatory / induction training, but this is work in progress.</p> <p>See previous comments on risk management and raising the profile of the team.</p>

11	The organisation should identify its Anti-Fraud and Corruption competency needs and produce a clear strategy to satisfy them.	Counter Fraud Manager	31 March 2023	<p>The team considers competency requirements on an ongoing basis.</p> <p>Organisational competency requirements should be identified via ongoing risk management activities.</p>
12	Managers across the organisation should be reminded they are responsible for the prevention of fraud and corruption within their area of work.	Counter Fraud Manager	30 April 2023	<p>Fraud awareness training is delivered periodically to Managers.</p> <p>See earlier comments relating to development of mandatory training.</p>
13	Fraud risk champions should be identified and made responsible for identifying and recording organisation wide fraud and corruption risks.	Counter Fraud Manager	30 April 2023	<p>The risk function is building a network of risk champions.</p> <p>Once in place, this will be leveraged for fraud risk management purposes.</p>
14	A current skills assessment of counter fraud staff should be carried out to identify any gaps, or opportunities for personal development to benefit the service.	Counter Fraud Manager	31 March 2023	<p>Training needs identified as part of ongoing appraisal processes, and training is arranged, including for the attainment of relevant professional qualifications.</p> <p>Financial Investigators have mandatory CPD requirements, which are completed.</p>

15	The Counter Fraud team should formalise working arrangements with both internal and external stakeholders through service level agreements that detail expected deliverables, responsibilities, and key performance indicators (KPI's).	Counter Fraud Manager	31 May 2023	Meeting with ASC on 22.6.2023 to discuss process also Finance ASC and Housing  See earlier comments relating to SLAs, which will include relevant KPIs, if developed.  Formal arrangements are in place with key external stakeholders (e.g. Police)
16	Counter fraud management should ensure policies, processes and work instruction conform to the expected standards.	Counter Fraud Manager	30 September 2023	Policies submitted for review
17	Work is required for SBC to embed a robust culture of ethics that is fully supported and led by senior management and members.	Counter Fraud Manager?	30 June 2023	Restructure at Senior Management level
18	Counter Fraud management should undertake an exercise of communicating relevant codes of ethics detailing the expected behaviours for staff, external stakeholders (service users, suppliers, contractors and service providers), to ensure all parties are aware the codes exist and know where they can be found for reference purposes. This should be done annually.	Counter Fraud Manager	31 March 2023	Policies are due for renewal September 2023
19	Counter Fraud management should undertake an exercise of engaging stakeholders across the organisation to identify departmental fraud and corruption risks. Individuals should be identified as fraud risk champions with responsibility of ensuring fraud risks are discussed at risk management meetings and that fraud risk appears as a standing item on risk management agendas. Fraud risks identified should be	Counter Fraud Manager	30 June 2023	The New IA team are looking at the risk area of Fraud meetings will be taking place to evaluate the process going forward.

	scored and mitigated against using the organisations risk management framework and any residual risks factored into the Counter Fraud teams annual activity plan.			
21	Counter Fraud management should consider how best to utilise the POCA confiscation funds to both strengthen the counter fraud team and improve the delivery of proactive services. This in turn should raise the profile of the Counter Fraud team and increase the number of referrals and quality outcomes.	Counter Fraud Manager	30 June 2023	Not sure what else the CFT can do in this area we are continually advising colleagues in planning and TS that this money is available.