

WEST LANCASHIRE BOROUGH COUNCIL COUNTER FRAUD AND CORRUPTION PLAN

This plan summarises key measures that will be put in place to prevent and detect fraud, bribery and corruption and to take effective action against any attempted or actual fraudulent act, but is not a comprehensive list of all the procedures that are in place.

	Main means to achieve effectiveness	Target date	Lead Officer	Further action required
FRAUD REFERRALS & WHISTLEBLOWING				
Improve fraud referral	Circulate Anti-fraud, bribery and corruption policy to all staff and Members	September 2018	BT	
	Circulate Anti Money Laundering Policy and Whistleblowing Code to all staff and Members	September 2018	BT	
	Within contractors and third parties documentation, there is a section 'avoidance of fraud' highlighting the Council's zero tolerance policy towards fraud.	Ongoing	CMT	
	The Councils whistleblowing procedures apply to contractors and their employees. Relevant individual contracts have a section headed 'Whistleblowing' that encourages contractors to come forward with any malpractice concerns.	Ongoing	CMT	
Referrals from other agencies	Through partnership working with other agencies Links and protocols	Annual review	IAM DDHIS	Develop links through the National Fraud Initiative for data matching.

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Referrals from members of the public	On our website we have links for members of the public to report suspected housing benefit and council tax fraud.	Ongoing	DDHIS	
FRAUD INVESTIGATION				
External data matching	Timely response to NFI data matches. Compliance with national reporting requirements	Ongoing	IAM	Regular full participation in NFI in accordance with national guidance, and reports returned in accordance with timetable.
Procuring external companies who work on a no fee basis – but take a percentage of the extra income they help to generate	External companies review our data around key areas – Single Person Discount, Empty Homes and Business Rate Valuations and liable properties to ensure that the data is accurate.	Ongoing	DDHIS / BT	Review other areas that these companies can carry out specific reviews ensuring that discounts etc. are not being claimed incorrectly and consider whether it is something that will benefit the council.
Anti-fraud review by Internal Audit.	The 2018/19 Internal Audit Plan includes significant resources to review <ul style="list-style-type: none"> • current fraud risks to the Council's operations • the robustness of measures incorporated into the Council's systems to deter, prevent and detect fraud • fraud risk indicators with the aim of identifying fraudulent activity directed against the Council 	April 2019	IAM	

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Allegations of fraud are investigated.	Procedures require all allegations of fraud to be referred to Internal Audit and investigated appropriately.	Every time referred	IAM	
DETERRENCE / PUBLICITY				
Reported publicity	Investigation activity and outcomes, including prosecutions, publicly reported via press releases and website	Ongoing	Relevant Manager	Liaison with Communications and Consultation Unit
Counter-fraud culture	Put updated corporate Counter Fraud plan in place	Ongoing	CMT	Maintain and develop corporate consideration of fraud and corruption issues
PARTNERSHIP WORKING				
Partnerships and links with other external agencies	To undertake joint working	Annual Review	IAM	See referrals from other agencies above but contact with other organisations also established e.g. Action Fraud or National Crime Agency and UK Financial Intelligence Unit for Money Laundering reporting.
Sharing information between the Lancashire District Audit Group.	Regular meetings of the Lancashire audit managers, highlighting any issues or areas of concern that may affect our Council.	Ongoing	IAM	Sharing any issues of concern with the relevant directorate.
FRAUD AWARENESS TRAINING				
Fraud awareness for new staff	Ensure fraud, bribery and corruption details in the induction material for new staff are kept up to date and accurate – ensure that this is part of the staff induction checklist.	Ongoing	BT	

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Fraud awareness training for relevant staff	Investigate use of fraud awareness e-learning training material.	Ongoing	BT	Review the fraud prevention and fraud awareness training material that is available via the e-learning portal and tailor the modules to meet local requirements. Review other training material that is also available. Consider whether online tests are appropriate with a pass rate to ensure that the module of e-learning has been read and understood.
KEY ISSUES				
Review of current arrangements to identify areas for improvement	Completion of Fraud and Corruption Self- Assessment Checklist and consideration of Fighting Fraud & Corruption Locally.	Periodic review	CMT	Will require updating if any new issues emerge
Monitoring and review of this action plan	Annual report to Audit and Governance Committee.	Ongoing	BT	
Ensure staff and members are aware of the need to make disclosures of gifts, hospitality and interests.	Members Code of Conduct and the Code of Conduct for Officers are both included in the induction process for new starters. Periodic reminders are sent to staff highlighting the need to disclose any items.	Ongoing	BS / BT	
Payroll controls and Expenses	Procedures in place together with annual internal and external audit review.	Annual review	IAM	Check compliance with and effectiveness of existing procedures
Recruitment procedures	Appropriate counter-fraud checks are already in place.	Regular Review	IAM	Check compliance with and effectiveness of existing procedures

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Internal audit evaluate the potential for the occurrence of fraud and how the Council manages fraud risk.	Internal audit review all of the Council's significant activity over time and engagements are planned to provide assessment of the effectiveness of arrangements implemented by management including those to prevent and detect significant error, fraud, or non-compliance. Internal auditors must exercise due professional care by considering the probability of significant errors, fraud, or non-compliance	Annual Review	IAM	
Review of benefit claims using Real Time Information (RTI) from HRMC via DWP	Procedures in place to ensure that action is taken to progress RTI referrals which ensures that claimants get the correct benefits.	Ongoing	DDHIS	
REPORTING				
Audit and Governance Committee	Receive periodic reports on counter-fraud arrangements	Ongoing	BT	Regular reporting of issues to Audit and Governance Committee
Portfolio holder	Receive reports of counter fraud activity as and when required	Ongoing	IAM BT	Periodic reporting

Lead Officers

BT	Borough Treasurer
IAM	Internal Audit Manager
DDHIS	Deputy Director of Housing and Inclusion Services
CMT	Heads of Service
BS	Borough Solicitor