

ANTI FRAUD STRATEGY REVIEW

1. SUMMARY

The Audit Committee on 11 December 2009 agreed their annual work plan. This lists issues to be reviewed by the Committee throughout the year 2010 - 2011. Scheduled for March 2010, is the review of the Council anti-fraud and corruption arrangements. This issue is listed within the Terms of Reference agreed by the Audit Committee on 6 March 2009.

2. RECOMMENDATIONS

2.1 The contents of this report are noted and are to be followed up by Internal Audit.

3. DETAILS

3.1 The Council has an Anti-Fraud Strategy which was approved by Council in 2006. It provides guidance on how the detection and prosecution of fraud and corruption is dealt with by the Council. The Anti-Fraud Strategy contains the following documents:

- Fraud Response Plan;
- Public Interest Disclosure Policy;
- Prosecution Policy; and a
- Housing Benefit and Council Tax Benefit Security Strategy and Referral Policy.

3.2 Internal Audit has brought to the attention of the Corporate Services Department that the Anti-Fraud Strategy needs to be updated to reflect legislation changes. The Head of Democratic Services & Governance is aware that a review of the Anti-Fraud Strategy is being undertaken by Internal Audit as part of the New Legislation audit. The review will test controls in areas of potential fraud or corruption. The audit report recommendations will then be noted and incorporated into a planned review of the Anti-Fraud Strategy by the Head of Service. The updated Anti-Fraud Strategy will then be presented to the Council for approval.

3.3 The revised Anti-Fraud Strategy will be provided to the Audit Committee for review prior to the June 2010 meeting. Thereafter, it will be presented to the Council for approval. There have been no reported frauds in 2009 - 2010.

4. CONCLUSIONS

The Audit Committee will receive a copy of the New Legislation report with agreed action plan before the June 2010 meeting.

5. IMPLICATIONS

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| 5.1 | Policy: | None |
| 5.2 | Financial: | None |
| 5.3 | Personnel: | None |
| 5.4 | Legal: | None |
| 5.5 | Equal Opportunities: | None |

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216).

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