

Appendix 2

Self-appraisal checklist



Part A: for those charged with governance	Yes/No/Partly	Is action required?	Who by and when?
Leadership, commitment and communication			
Are we committed to NFI? Has the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff?	Yes – Senior Management and Audit Committee are committed to NFI.	N/A	N/A
Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error?	Yes –Argyll & Bute Council actively use NFI matches.	Yes – Anti-Fraud Strategy to be reviewed to include increased reference to NFI.	Chief Internal Auditor September 2015
Are the NFI progress and outcomes reported regularly to senior management and elected/board members (eg, the audit committee or equivalent)?	Yes –Progress and Outcomes are reported via Internal Audit Activity Summary report at each Committee meeting	N/A	N/A
Where we have not submitted data or used the matches returned to us, e.g. council tax single person discounts, are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?	We have met all data submission requirements. Additional arrangements are in place in respect of Creditors and C/Tax	N/A	N/A

discount activity.

Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	Yes – Internal Audit monitor progress and outcomes.	N/A	N/A
Do we review how frauds and errors arose and use this information to improve our internal controls?	Yes – A policy is in place whereby the Chief Internal Auditor is notified of an Internal Control weaknesses identified during fraud investigations.	N/A	N/A
Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (eg, successful prosecutions)?	Yes – Number of Prosecutions, Sanctions and Cautions is publicly available on website and available internally via scorecards.	N/A	N/A