

## Anti Fraud, Bribery & Corruption Plan 2019-20

AREA	SCOPE	PROGRESS
<b>AWARENESS</b>		
Policy, Procedure & Strategy	To review the - Fraud Policy and Strategy review; - Fraud Guidance	All done.
Training & Awareness	This includes: - Communicating any updates via Metacompliance; - Ongoing publicity of fraud risks; - Moodle e-learning module; - Briefings.	International Fraud Awareness Week Good progress on e-learning Staff briefings to be included in 2021/22 Service Plan.
Fraud Risk Management	Fraud risk meetings with Business Support Managers to measure fraud and update the Risk Assessment.	Liaison with Business Support Managers and updates used to inform the Risk Assessment process.
Fraud Risk Assessment	To review the Anti Fraud Bribery & Corruption Risk Assessment, to be used in determining the Anti Fraud, Bribery & Corruption Plan going forward, as part of the Fraud Risk Management process.	Risk assessment reviewed and updated.
Fraud Reporting	To generate a report to the Audit & Governance Committee on anti fraud, bribery and corruption activity within the Council, in line with the Anti Fraud, Bribery & Corruption Policy.	Report presented to the Audit and Governance Committee on 11 November 2019.
Fraud Survey	To complete the annual Fraud Survey and review the output report, ensuring that any emerging risks are added to the risk assessment.	Fraud Survey completed, and outcomes used to update the Risk Assessment.
Mersey Region Fraud Group	To work with the Mersey Region Fraud Group (MRFG) to share experience, expertise and good practice, to maximise the opportunities for training and development, to develop plans where appropriate, to develop joint working or collaborative approaches, to develop links with other regions.	All meetings attended.
<b>PREVENTION &amp; DETECTION</b>		
Procurement Cards	To speak to the Accounts and Client Finances to identify if there are any areas causing concern, and if there are any parts of the system that could be open to abuse. To undertake some detailed work of the controls in place to ensure that controls exist.	Two pieces of work completed. Corporate Procurement Cards commenced in quarter three and report published in December 2019. Prepaid Payment Cards commenced in quarter three and report published in January 2020.
Abuse of Position / Bribery & Corruption	To speak to Business Support Managers to identify if they have any areas of concern open to this abuse, any areas where insider knowledge could be used to benefit themselves/others. Identify high value contracts and cross check to gifts and hospitality, declaration of interests, social media activity.	Work completed and the outcome reported to the Executive Director Corporate Services.
NFI	To conduct internal checks to ensure that matches are being actioned, and to sample check creditor to payroll matches.	Work completed and the outcome reported to the Executive Director Corporate Services.
Payroll Overpayments	Due to issues identified with overpayments during 2018/19, work to be undertaken to ensure that appropriate controls are in place, and the risk of fraud is reduced.	Work undertaken and combined into the 2019/20 Payroll review.
Non Domestic Rates	To speak to the NDR Manager to identify if there are any areas causing concern, and if there are any parts of the system that could be open to abuse. To undertake some detailed work around the key risk areas.	Work prepped in quarter four and was due to commence, however delayed due to COVID-19.
<b>INVESTIGATION</b>		
Investigations	To review all reports of suspicion of fraud and irregularity, and ensure that investigations are conducted (where applicable) in line with the Anti Fraud, Bribery & Corruption Plan.	Internal Audit have been involved in 18 investigations in 2019/20.