

**APPENDIX 3: COUNTER FRAUD & INVESTIGATION SERVICE
WORK PROGRAMME 2014/15**

Work Stream	Priority	Activities	Current Status 19 August 2014
Overall Arrangements			
Bribery Act & Money Laundering	High	Refresh the results of the survey completed in November 2011 to identify current, potential risk areas.	Group Managers will be asked to complete a questionnaire before the end of December 2014.
		Deliver targeted training to those services who have a high exposure to those risks.	This will be developed once the results of the survey have been assessed.
Fighting Fraud Locally Action Plan	High	Deliver outstanding actions required to ensure compliance with these requirements.	Last reported to the Audit Committee in June 2014. Work continues on outstanding actions. Next update due January 2015.
Awareness Raising Material	High	Update the posters and leaflets to reflect the new operating arrangements and distribute as required.	These will be updated to reflect the new working arrangement with Thurrock Council and distributed by the end of December 2014.
Essex Housing Tenancy Forum	High	Support the work of the Forum and attend meetings sharing intelligence & best investigative practice.	The last meeting was held on 19 March 2014. (See section below on Housing Tenancy Fraud)
Southend: Internal Operating Arrangements	High	Evaluate the effectiveness of the CF&I teams operating arrangements with: <ul style="list-style-type: none"> • Legal Services • Revenues • Benefits • Trading Standards. 	Some initial work has started on this but it needs to be developed further once the Service Level Agreement with Thurrock Council is signed.

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Proactive and Fraud Awareness Exercises			
Procurement / Contracts Letting and Management	High	Undertake further enquires where there are indications that purchases / contracts let have not fully complied with the Council's Contract Procedure Rules.	Internal Audit is in the process of: <ul style="list-style-type: none"> randomly selecting a small sample of contracts let valued at £30k or above per annum requesting the tendering and contract documentation for these contracts. Internal Audit will liaise with the Counter Fraud & Investigation team regarding the results of this work.
Housing Tenancy	High	Undertake a data matching exercise with data aggregator provider.	A programme of work is being designed to target social housing tenancy fraud over the next six months, in conjunction with other relevant organisations. It will explore: <ul style="list-style-type: none"> the opportunity to use data matching to support this work the potential benefits of maintaining a Housing Tenancy Forum.
Housing Benefit	Medium	Explore possibilities to develop in house data matching routines.	Refer to section on the Audit Commission's National Fraud Initiative (NFI) exercise below.
		Undertake targeted exercises if themes arise via investigations being undertaken.	No work planned in this area at the moment.
Payroll	Medium	Confirm that appropriate pre-employment checks have been completed.	30 files, selected at random, covering permanent and agency staff were reviewed in March 2014 (Summary Audit Progress Report - June 2014).

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			The team has worked closely with HR Business Partner to ensure the Council's requirements in this area are clearly defined in the new recruitment services contract. Compliance with this will be assessed during 2015/16.
		Check national insurance numbers for relevant new appointments to confirm they have the right to work in the UK.	No work planned in this area at the moment.
		Check for potential ghost employees.	The potential to do this has been explored. No work planned in this area at the moment.
Council Tax Discount & Exemptions	High	Undertake a data matching exercise with Revenues on Single Person Discounts.	No work planned in this area at the moment.
Blue Badge	Medium	Undertake data matching to identify blue badge holders who have died but their badges have not been returned.	Refer to section on the Audit Commission's National Fraud Initiative (NFI) exercise below.
		Organise periodic exercises to check the validity of Blue Badges being displayed.	An exercise will be undertaken before the end of the financial year.
Parking Permits	Medium	Organise periodic exercises to check the validity of parking permits being displayed.	Individual referrals are investigated as they arise. Otherwise, no work planned in this area at the moment.

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Business Rates	Medium	Conduct a review of all exemptions in place across the borough by category to produce a list to check against data sources such as Charity Commission for those businesses claiming charity status etc.	No work planned in this area at the moment.
Right to Buy	Low	Continue to work with the Housing team to check the validity of Right to Buy applications when initial request is made.	The team continue to investigate concerns re individual applications as and when they are referred to them.
Social Care (Direct Payments)	High	Identify payments over £17,000 not paid directly to an individual. Review a 6 month period where payments have been made but no invoices / receipts have been submitted for verification	No work planned in this area at the moment.
Schools	High	Look to develop a programme of work in support of the tailored anti-fraud policies recently issued to schools.	No work planned in this area at the moment although the new posters, leaflets and cards will be issued to them once they become available.
Public Health, Payments to Contractors	High	Work with the Director of Health to develop a programme of work in this area.	No work planned in this area at the moment.

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Other Data Matching Exercises			
National Fraud Initiative	High	Investigate high level recommended data matches until the 2012 exercise is complete.	<p>The final report on the 2012 exercise was presented to the Audit Committee in June 2014.</p> <p>Preparations are currently being made to provide the Audit Commission with the relevant data sets in October 2014 for the next exercise.</p> <p>The data matches arising from this are expected in January 2015.</p>
Key Financial Systems	High	Work with the Agresso Support team / Head of Procurement to embed the production of data matching information into the normal suite of management reports produced every cycle.	<p>Internal Audit is looking to develop the data matching project started in 2013/14, during this financial year.</p> <p>Exploring the potential to do this will form part of this project.</p>
Investigations			
Referrals	High	Risk assess all reports of fraud and where there appears to be a case to answer, investigate to criminal standards	Refer to Appendix 4