

Baseline Assessment of Six Themed Areas



- Resource and Communication
- Fraud Risk Management
- Policy Related
- Committee Related
- Culture and Awareness
- Reporting, Investigating and Monitoring

Scope and Ambition

This baseline assessment is a corporate view of fraud maturity within the organisation. This exercise is a revisit of the assessment performed in 2021 and shows any progress with regards to counter fraud work and any increase in the level of maturity at the authority.

Management should ensure the key findings from this work are considered to reduce risk of fraud and to protect the public purse.

SWAP’s Counter Fraud Team is committed to helping Partners and Clients in the battle against fraud and corruption.

Key Findings

	A fraud risk assessment was facilitated by SWAP in 2021 but while there is an ongoing update of the corporate risk register, it still does not include fraud related risks.
	We found in 2021 that statistics were not kept regarding the areas of counter fraud activity and outcomes. The mechanism to capture the progress of investigations and to report on them is yet to be implemented.
	Following the fraud risk assessment, the audit plan has been amended to include fraud risk areas. It will be suggested to the Audit & Governance (A&G) committee to audit Interim Loans and Procurement, for which the fraud residual risk was assessed as High.
	Whilst new Anti-Fraud and whistleblowing policies have been presented to the A&G committee, they still need to be further shared with the ELT. The code of conduct documents do not include direct fraud reference and the annual process for declaration of interest has not been implemented yet.
	Several actions have been implemented since the baseline review: <ul style="list-style-type: none"> <li>- Increase use of data analysis with Cifas / Spotlight tools;</li> <li>- Delivery of a fraud awareness pilot session to senior officers;</li> <li>- Appointment of a lead member for Fraud.</li> </ul>

2022 Assessments per Area Reviewed



Comparison of Results Between Years



- Assessed not to be in place/ operating ineffectively – requires significant improvement.
- Assessed to be partially in place – requires improvement.
- Assessed as in place/ operating effectively.

Appendix 1 Findings & Outcomes

Theme 1: Resource and Communication		Overall Assessment for 2022:
2021 assessment: 	2022 assessment: 	Findings in Support of the Assessment:
<p><b>Requirement 1a</b> The organisation has internal audit and external audit planning aligned to fraud risks. Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.</p>		<p>We found in the 2021 review that Wiltshire Council drafted an Anti-Fraud, Theft, Corruption and Bribery Action Plan for 2019, which included a focus on culture, prevention, detection, and reporting. The plan was not implemented, partly due to changes in key officer posts. There has been no similar plan for 2020 or 2021, although there are 80 internal audit days assigned to fraud work in the 2020-21 audit plan. Elements of fraud work are also completed within routine internal audit programmes and it is a focus from External Audit during their annual statement of accounts.</p> <p><b>2022 Update</b> The results of the fraud baseline maturity assessment were presented to the S151 officer and his deputy. It was also meant to be presented to the Audit and Governance Committee. However, the report was not distributed further, hence the amber rating for 2022. The deputy S151 officer will share the output of the current fraud baseline review to the Executive Leadership Team.</p> <p>Furthermore, a fraud risk assessment was undertaken by SWAP and management at the Council to help identify areas of risk and to align resource to the outcomes. The audit plan has been amended to include fraud risk areas.</p>
2021 assessment: 	2022 assessment: 	Findings in Support of the Assessment:
<p><b>Requirement 1b</b> There is a programme of counter fraud work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts. There is an annual fraud plan which is agreed by Audit Committee and reflects resources mapped to risks and arrangements for reporting outcomes.</p>		<p>We found in the 2021 review that the counter fraud work at Wiltshire Council is undertaken predominantly by SWAP, although there was no structured plan as per the above. There was some in-house resource within the Revenues and Benefits Team, although this has decreased over time when staff were transferred to the Department for Work and Pensions.</p> <p><b>2022 Update</b> Following the baseline assessment (February 2021) and the fraud risk assessment (September 2021), the audit plan has been amended to include fraud risk areas. As part of the Q3 plan report being presented to the Audit &amp; Governance committee in November 2022 Interim Loans and Procurement will be included, for which the fraud residual risk was assessed as High. This is assessed as amber because the plan has not been formally adopted.</p>
2021 assessment: 	2022 assessment: 	Findings in Support of the Assessment:
<p><b>Requirement 1c</b> The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.</p>		<p>We found in the 2021 review that Wiltshire Council has put in place arrangements to prevent and detect fraud and corruption, including the Strategy and supporting policies. Although these are approved by the Audit and Governance Committee, there was no mechanism for ongoing reporting or measuring of counter fraud progress and delivery.</p> <p><b>2022 Update</b> There is no mechanism yet to capture the progress of investigations and to report on them.</p>

2021 assessment:	2022 assessment:	Findings in Support of the Assessment:
<p><b>Requirement 1d</b> The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity</p>		<p>We found in the 2021 review that there was no in-house Counter Fraud Team, however SWAP supports the Council with Counter Fraud work. In addition, the Council are part of the National Fraud Initiative programme. The Council has a working relationship with both the Police and with other enforcement bodies at service level, such as Trading Standards.</p> <p>We noted that there were further opportunities to explore in this area, including use of national databases through organisations such as Cifas and through continued partnership with SWAP, who cover multiple local authority areas and attend various fraud intelligence sharing groups. An action was included to ensure data analytics was utilised in prevention and detection of fraud.</p> <p><b><u>2022 Update</u></b> Data analytics are already considered for the Revenues and Benefits activities by using available Cifas data. For the business grants process, the team uses Spotlight data to perform some checks before releasing payments. Regarding the running energy rebate, intelligence is cross checked with Spotlight data to prevent the risk of fraud.</p> <p><b>For all new activities undertaken, the Council considers the use of either Cifas and / or Spotlight. The assessment has been moved up to green as a result.</b></p>
<p><b>Requirement 1e</b> The organisation has access to a trained counter fraud resource.</p>		<p>We found in the 2021 review that SWAP’s Counter Fraud Team are the Council’s trained counter fraud resource. In addition, there is a dedicated investigations officer for benefit fraud.</p> <p><b><u>2022 Update</u></b> There has been no change since 2021.</p>

<b>Theme 2: Risk Management</b>	<b>Overall Assessment for 2022:</b>
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2021 assessment: <span style="color: red;">■</span>	2022 assessment: <span style="color: red;">■</span>	<b>Findings in Support of the Assessment:</b>
<p><b>Requirement 2a</b> The risks of fraud and corruption are specifically considered in the local authority’s overall risk management process.</p>		<p>We found in the 2021 review that anti-fraud and corruption are not specifically mentioned in the corporate risk register. We can acknowledge that there are existing policies in place to include fraud and corruption, but it is not clear how this links in with risk management arrangements. This was evident from the lack of consideration in the corporate risk register. Service risk registers are managed by Directors and there is no evidence to support the consistent inclusion of fraud risk across the Council. An action was made to incorporate fraud risk into corporate risk management processes.</p> <p><b>2022 Update</b> Service managers identify their risks in a service level registers. Risks that meet some criteria (e.g., risks with an impact across the organisation, responsibility for mitigation in another team, significant risks, risks that have emerged rapidly, etc) are escalated to the Strategic/Corporate risk register. The current Strategic/Corporate risk register has still not got any reference to fraud/bribery/corruption risks but there is ongoing work done to update the risks at service level (and therefore update the Strategic/Corporate risk register). Fraud risk is/will be considered..</p> <p><b>There are a number of reasons there is no mention of fraud/bribery/corruption risks in the Strategic/Corporate risk register:</b></p> <ul style="list-style-type: none"> <li>• The risk assessment has been paused during Covid;</li> <li>• There may be a lack of fraud awareness among certain service managers.</li> </ul>

2021 assessment: <span style="color: orange;">■</span>	2022 assessment: <span style="color: green;">■</span>	<b>Findings in Support of the Assessment:</b>
<p><b>Requirement 2b</b> The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members. Horizon scanning is completed to look for future fraud and corruption risks.</p>		<p>We found in the 2021 review that, although there is a significant number of days allocated to fraud work in the internal audit plan for 2020-21, there was no consideration to the specific areas of risk and priority. This assessment of baseline maturity by SWAP will be followed by a formal risk assessment process, which will give the Council a live picture of fraud risk and provide opportunity to horizon scan and align resources to risk areas more explicitly. It is important that a dedicated resource is assigned to the maintenance and management of the risk assessment document moving forward.</p> <p><b>2022 Update</b> A full scope fraud risk self-assessment (facilitated by SWAP) was conducted in August 2021 on the back of the Fraud baseline report. The fraud self-assessment report was issued in September 2022. The results of the fraud baseline maturity assessment were presented to the S151 officer and his deputy, who is responsible for the maintenance of the assessment database. The deputy S151 officer will share the output of the current fraud baseline review to the Executive Leadership Team.</p>

Theme 3: Policy Related

Overall Assessment in 2022:

2021 assessment:	2022 assessment:	Findings in Support of the Assessment:
<p><b>Requirement 3a</b> The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering: Codes of conduct including behaviour for counter fraud, anti-bribery, and corruption; Register of interests; Register of gifts and hospitality; and Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked independently.</p>		<p>We found in the 2021 review that Wiltshire Council has in place for employees:</p> <ul style="list-style-type: none"> <li>• A Code of Conduct Policy &amp; Procedure which does not explicitly reference counter fraud, anti-bribery or corruption but sets out minimum standards of behaviour for employees which is aligned to the Council’s behaviour principles of honesty, integrity, accountability, selflessness and openness. Compliance is monitored through the ongoing performance arrangements including 121s and annual appraisals.</li> <li>• A register of interests - Staff must register any interest which could potentially conflict with their employment or role within Wiltshire Council which can be done online and is included as part of the terms and conditions of employment. These are held centrally and managed by the Legal Team. There is however no annual process for declaration of interests including the requirement to provide a NIL return.</li> <li>• A register of gifts and hospitality - All staff must register any offer of gifts or hospitality whether or not the offer is accepted. This is done via an online form and Included as part of the terms and conditions of employment. These are held centrally and managed by the Legal Team.</li> </ul> <p>Wiltshire Council has in place for councillors:</p> <ul style="list-style-type: none"> <li>• A Code of Conduct Policy &amp; Procedure which does not explicitly reference counter fraud, anti-bribery or corruption but sets out minimum standards of behaviour for councillors.</li> <li>• A register of interests - All councillors and co-opted members of Wiltshire Council must register their disclosable pecuniary and non-pecuniary interests for public view.</li> <li>• A register of gifts and hospitality - A register is available for councillors, though there is no requirement for them to complete it.</li> </ul> <p>Actions were made in the 2021 review to:</p> <ul style="list-style-type: none"> <li>• Update staff and Member code of conduct documents to include direct fraud reference.</li> <li>• Implement annual process for declaration of interest, including nil, returns.</li> <li>• Ensure relevant strategies and policies are subject to ongoing scrutiny and review by trained counter-fraud resource.</li> </ul> <p><b>2022 Update</b> <b>The code of conduct has not been updated yet to include direct fraud reference.</b></p> <p><b>There is a conflict of interest register and each member of staff needs to declare any conflict when joining the organisation. However, there is still no regular update to ensure that changes of situation have been reflected on an annual basis. There is currently reliance on staff to self-declare any change that would impact the register. The implementation of a yearly review process is still deemed necessary but in view of other priorities, it is agreed to revise the target date of this action and reclassify it as "Medium term" instead of "Immediate future".</b></p>

		<p><b>SWAP provided some input on the newly created anti-fraud, bribery and corruption policies, which have been presented to the Audit &amp; Governance committee. However, there has been no formal review of those policies by a trained counter fraud resource (e.g. SWAP) but this will be considered for the upcoming reviews.</b></p>
<p>2021 assessment:  2022 assessment: </p> <p><u>Requirement 3b</u> There are employee and member Code of Conducts in place, which include reference to fraud.</p>	<p>Findings in Support of the Assessment:</p> <p>We found in the 2021 review that there are employee and member Code of Conducts in place. Although they do not reference fraud directly, they do refer to the principles of not committing fraud, corruption, bribery or theft, more specifically the Nolan Principles of public life and other expectations around behaviour.</p> <p>An action was included to update staff and Member code of conduct documents to include direct fraud reference.</p> <p><b><u>2022 Update</u></b> <b>The code of conduct has not been updated yet to include direct fraud reference.</b></p>	
<p>2021 assessment:  2022 assessment: </p> <p><u>Requirement 3c</u> The organisation has an appropriate and approved Anti-Fraud and Corruption Policy available to stakeholders.</p>	<p>Findings in Support of the Assessment:</p> <p>We found in 2021 that there is an Anti-Fraud, Theft and Bribery Strategy and Policy 2019/22 and this has been acknowledged by those charged with governance, although not communicated throughout the Authority. The Authority was in the process of moving intranet sites. The latest full Anti-Fraud, Theft and Bribery Strategy and Policy was not available on either site. The document available on the internet site was out of date (2014-17). The only access to the most recent document is via the minutes of the Audit and Governance Committee on the 17 April 2019.</p> <p>An action was included to present and publish anti-Fraud, Theft, Bribery and Corruption Strategy and Policy to key stakeholders.</p> <p><b><u>2022 Update</u></b> <b>The anti-fraud, bribery and corruption policy has been published as part of the Audit and Governance committee papers. However, it is planned to disseminate them further when presenting the results of the fraud baseline actions to ELT.</b></p>	
<p>2021 assessment:  2022 assessment: </p> <p><u>Requirement 3d</u> There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance. There is a zero-tolerance approach.</p>	<p>Findings in Support of the Assessment:</p> <p>We found in 2021 that the 2019/22 Policy indicates that the Council has a zero-tolerance approach to fraud, however as per the above, this has not been effectively communicated to key stakeholders.</p> <p>An action was included to present and publish anti-Fraud, Theft, Bribery and Corruption Strategy and Policy to key stakeholders.</p> <p><b><u>2022 Update</u></b> <b>The anti-fraud, bribery and corruption policy has been published as part of the Audit and Governance committee papers. However, it is planned to disseminate them further when presenting the results of the fraud baseline actions to ELT.</b></p>	
<p>2021 assessment:  2022 assessment: </p> <p><u>Requirement 3e</u> The organisation has an appropriate and approved money laundering policy available to stakeholders</p>	<p>Findings in Support of the Assessment:</p> <p>We found in 2021 that Wiltshire Council had an appropriate and approved Money Laundering Policy, although it is not widely accessible to stakeholders. The only access to the most recent policy is via the minutes of the Audit and Governance Committee on the 17 April 2019. The information available on the intranet is out of date and does not include the whole policy.</p> <p>An action was included to update the Money Laundering Policy content available to stakeholders.</p>	

		<p><b><u>2022 Update</u></b>  <b>The policy was approved by Audit and Governance Committee in September 2022. The new policy will be further distributed to the ELT in the upcoming weeks.</b></p>
<p>2021 assessment:  2022 assessment: </p> <p><b><u>Requirement 3f</u></b>                  There is an independent and up-to-date whistleblowing policy which is monitored for take up and can show that suspicions have been acted upon without internal pressure.</p>	<p><b>Findings in Support of the Assessment:</b>                  We found in 2021 that there is a Whistleblowing policy available which is easily accessible internally and externally. The policy provides contact details for whistle-blowers to raise concerns outside the organisation to ensure there is no internal pressure. The policy outlined on the internet is not dated and the policy accessible via the intranet is dated 2018, suggesting a review is due. There are some inaccuracies in the policy, for example the deputy officer for reporting a whistleblowing has left the authority and KPMG are noted as the external auditors but have been replaced with Deloitte.</p> <p>An action was included to update the Whistleblowing Policy content available to stakeholders.</p> <p><b><u>2022 Update</u></b>  <b>The whistleblowing policies have been reviewed and published as part of Audit and Governance committee papers. They will be further distributed to the ELT in the upcoming weeks.</b></p>	
<p>2021 assessment:  2022 assessment: </p> <p><b><u>Requirement 3g</u></b>                  Counter fraud staff are consulted to fraudproof new policies, strategies and initiatives across departments and this is reported upon to committee.</p>	<p><b>Findings in Support of the Assessment:</b>                  We found in 2021 that SWAP Counter Fraud Team staff were consulted in the development of the latest Anti-Fraud, Theft and Bribery Strategy and Policy. These were taken to Audit and Governance Committee for approval.</p> <p><b><u>2022 Update</u></b>  <b>The latest Anti-fraud, bribery and corruption / Anti-Tax evasion / Whistleblowing policies were presented to the Audit Committee in April 2022.</b></p>	
<p>2021 assessment:  2022 assessment: </p> <p><b><u>Requirement 3h</u></b>                  Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistle-blowers.</p>	<p><b>Findings in Support of the Assessment:</b>                  We found in 2021 that the Council's standard terms and conditions for goods and services include requirements for contractors to sign up to the Council's fraud and whistleblowing policies without discrimination.</p> <p><b><u>2022 Update</u></b>  <b>There has been no change since 2021.</b></p>	

Theme 4: Committee Related

Overall Assessment:

2021 assessment: <span style="background-color: yellow; display: inline-block; width: 20px; height: 15px;"></span>	2022 assessment: <span style="background-color: #90ee90; display: inline-block; width: 20px; height: 15px;"></span>	Findings in Support of the Assessment:
<p><u>Requirement 4a</u> Audit Committees and Portfolio Lead roles in relation to fraud management are agreed and understood, including: Awareness and support counter fraud activity (including proactive and reactive) and receive training to support them; Receiving of regular reports on the work of those leading on fraud; Supporting counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.</p>		<p>In 2021 we found that there were clear terms of reference for the Audit and Governance Committee in place, outlining the roles and responsibilities in relation to fraud management, and they have been agreed by members. This mentions the development and implementation of the Council’s Anti-Fraud Policy and Strategy.</p> <p>There is evidence that fraud is discussed at the Committee meetings, including private updates from SWAP.</p> <p>Members show awareness and support of counter fraud activity and receive training throughout the year internally and externally from internal and external audit.</p> <p>However, there is no appointed Portfolio Lead from Members for fraud.</p> <p><b><u>2022 Update</u></b> <b>A member has been identified to oversee fraud risk. This Member is the Chair of the Audit and Governance committee and has practical and necessary knowledge on Fraud. The Member is also made aware of all ongoing investigations and approves already the key fraud related policies.</b></p>

Theme 5: Culture and Awareness

Overall Assessment:

2021 assessment:	2022 assessment:	Findings in Support of the Assessment:
<p><u>Requirement 5a</u> The organisation educates and trains employees regarding the importance of ethics and anti-fraud programs and senior management exhibit and encourage ethical behaviour.</p>	<p style="background-color: yellow;"></p>	<p>We found in 2021 that there was no programme for ensuring staff are receiving ethics and anti-fraud training based on their level or role within the organisation. The corporate induction does not cover fraud and ethics, although these areas are likely to be included in some higher risk areas, such as finance and procurement. There are voluntary e-learning modules on both 'fraud prevention' and 'understanding organisational culture and ethics'.</p> <p>An action was made to agree and implement a training plan for staff and Members in relation to fraud and ethics.</p> <p><b><u>2022 Update</u></b> <b>A fraud awareness session has been designed to remind staff of red flags. A pilot was conducted on 28/04/2022 with a Heads of Service group. Based on the feedback from the participants, the fraud awareness session has been amended and will be rolled out to other officers.</b></p>
<p><u>Requirement 5b</u> The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.</p>	<p style="background-color: yellow;"></p>	<p>In 2021 we found that the Local Authority had policies in place that are designed to promote and ensure probity and propriety in the conduct of its business including the Anti-Fraud, Bribery &amp; Corruption Strategy and Policy, Whistleblowing Policy, Financial Procedure Rules, Staff and Member Code of Conducts. We have reported previously above in relation to updating these and making them available to stakeholders.</p> <p>Actions were made to Present and publish Anti-Fraud, Theft, Bribery and Corruption Strategy and Policy to key stakeholders, Update the Whistleblowing and Money Laundering Policy content available to key stakeholders and to update staff and Member code of conduct documents to include direct fraud reference.</p> <p><b><u>2022 Update</u></b> <b>As per the above sections, except for the Codes of Conduct, the policies have been presented to the Audit Committee in April 2022 but not yet further distributed. These will be shared with the ELT in the coming weeks.</b></p>
<p><u>Requirement 5c</u> Relevant staff and members are up to date with latest anti-fraud practice and trends in fraud.</p>	<p style="background-color: yellow;"></p>	<p>We found in 2021 that the relevant staff and members are kept up to date with the latest anti-fraud practice and trends via the Audit and Governance Committee by Internal and External audit. The S151 Officer is part of the SWAP fraud newsletter and alert list. As reported previously though, there is no coordinated plan to keep all staff up to date with training.</p> <p>An action was made to agree and implement a training plan for staff and Members in relation to fraud and ethics.</p> <p><b><u>2022 Update</u></b> <b>As the per the above sections, a fraud awareness session is being designed to remind staff of red flags. A pilot was conducted on 28/04/2022 with a group of heads of service. Based on the feedback from the participants, the fraud awareness session has been amended and will be rolled out to other officers.</b></p>

2021 assessment:	2022 assessment:	Findings in Support of the Assessment:
<p><b>Requirement 5d</b> The organisation routinely publicises successful cases of proven fraud and corruption to raise awareness and this is endorsed by the communications/ media team.</p>		<p>We found in 2021 that the decision to publicise successful cases of proven fraud and corruption are taken on a case-by-case basis. If senior officers and communications decide a case is high profile and in the public interest, they will proactively produce the relevant communications. Due to the limited number of frauds referenced previously, it's difficult to assess how well this process is working and how complete it is.</p> <p><b>2022 Update</b> <b>There has been no recent example therefore it is still difficult to assess how well this process is working and how complete it is.</b></p>
<p><b>Requirement 5e</b> The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the relevant checks.</p>		<p>We found in 2021 that the Council use the GLPC/ HAY evaluation schemes to risk assess posts and create role profiles which are generic for each grade.</p> <p>There is a Recruitment Policy, Procedure and Candidate and Employee Pre-Employment Checks Policy in place. These set out the recruitment procedures to follow including what pre-employment checks may be carried before a potential employee can start work with the Council. The hiring manager is responsible for deciding which checks are required.</p> <p><b>2022 Update</b> <b>There has been no change since 2021.</b></p>

Theme 6: Reporting, Investigating and Monitoring

Overall Assessment:

2021 assessment: 	2022 assessment: 	Findings in Support of the Assessment:
<u>Requirement 6a</u> Statistics are kept and reported which cover all areas of activity and outcomes. Are number of investigations and outcomes recorded.		We found in 2021 that statistics are not kept regarding the areas of counter fraud activity and outcomes.  An action was made to report counter fraud activity and outcomes to key stakeholders.  <b><u>2022 Update</u></b> <b>There is no mechanism yet to capture the progress of investigations and to report on them.</b>
2021 assessment: 	2022 assessment: 	Findings in Support of the Assessment:
<u>Requirement 6b</u> All allegations of fraud and corruption are risk assessed.		We found in 2021 that the Anti-Fraud Policy indicates that all fraud, bribery and corruption risks would be considered as part of the Council’s strategic risk management arrangements. Essentially the allegations should be dealt with using the flowchart which makes up part of the strategy. This has not been rolled out across the Authority yet, so in theory there is a risk here that if allegations are reported at service level, the head of service might handle the allegation without reporting it, resulting in an inconsistent approach.  An action was made to ensure key officers are informed with regards to consistency of reporting allegations in line with Strategy.  <b><u>2022 Update</u></b> <b>The fraud awareness sessions that have been designed and will be rolled out to the heads of service and their team will also be used to remind staff of the requirement to report allegations to senior management. This will also be mentioned in the presentation of this baseline report to ELT in the coming weeks.</b>
2021 assessment: 	2022 assessment: 	Findings in Support of the Assessment:
<u>Requirement 6c</u> Prevention measures and projects are undertaken using data analytics where possible and sharing of data across internal departments and between other enforcement agencies.		We found in 2021 that the Council participates in the National Fraud Initiative which matches electronic data within and between public and private sector bodies to prevent and detect fraud. There is though no data analytics used across the Council in relation to fraud.  An action was made to formally implement data analytics techniques to prevent and detect fraud.  <b><u>2022 Update</u></b> <b>As per the above, data analytics are already considered for the Revenues and Benefits activities by using available Cifas data. For the business grants process, the team uses Spotlight data to perform some checks before releasing payments. Regarding the running energy rebate, intelligence is cross checked with Spotlight data to prevent the risk of fraud. For all new activities undertaken, the Council considers the use of either Cifas and / or Spotlight.</b>

2021 assessment:		2022 assessment:		Findings in Support of the Assessment:
<p><u>Requirement 6d</u> The organisation provides an anonymous way to report suspected violations of the ethics and anti-fraud programs.</p>				<p>We found in 2021 that the Council has provided anonymous ways to report suspected violations of the ethics and anti-fraud programmes through external organisations, a 24 hotline and an online portal ‘mywiltshire’.</p> <p>We sent a report of fraud through ‘mywiltshire’ as a test and this was picked up by the Senior Investigations Officer (Benefits).</p> <p><b><u>2022 Update</u></b> <b>There has been no change since 2021.</b></p>
2021 assessment:		2022 assessment:		Findings in Support of the Assessment:
<p><u>Requirement 6e</u> Fraud incidents are promptly and thoroughly investigated by a designated and qualified resource, with unfettered access to premises and documents for the purposes of counter fraud investigation.</p>				<p>We found in 2021 that fraud incidents are promptly and thoroughly investigated should they meet the requirements of the flowchart assessment outlined above. SWAP’s Counter Fraud Team have been working on a recent investigation and were provided with unfettered access to premises and documents for the purposes of counter fraud investigation.</p> <p><b><u>2022 Update</u></b> <b>There has been no change since 2021.</b></p>
2021 assessment:		2022 assessment:		Findings in Support of the Assessment:
<p><u>Requirement 6f</u> There is a fraud and corruption response plan which covers all areas of counter fraud work: – prevention – detection – investigation – sanctions – redress</p>				<p>We found in 2021 that the Anti-Fraud, Theft and Bribery Strategy and Policy 2019/22 was written using the Fighting Fraud and Corruption Locally Strategy and therefore includes prevention, detection, investigation, sanctions and redress. Although the Strategy has not been made available to all staff, there is evidence to support its use by the Head of Legal Services, including two recent investigations which were discussed with and allocated to SWAP.</p> <p><b><u>2022 Update</u></b> <b>There has been no change since 2021.</b></p>

Appendix 2

Action Plan

ROADMAP OF ACTIONS

Now as a priority

- Present this report to key stakeholders and assign responsibility for management of actions and timescale of implementation.
- Present and publish Anti-Fraud, Theft, Bribery and Corruption Strategy and Policy to key stakeholders.

Immediate Future

- Align resources to results of the risk assessment, with consideration to proactive work.
- Ensure key officers are informed with regards to consistency of reporting allegations in line with Strategy.
- Make Whistleblowing and Money Laundering Policy content available to key stakeholders.

Shorter-term

- Report counter fraud activity and outcomes to key stakeholders.
- Incorporate fraud risk into the corporate risk management process.

Medium-term

- Implement a training plan for staff and Members in relation to fraud and ethics.
- Update staff/Member code of conduct documents to include fraud reference.
- Implement annual process for declaration of interest, including nil, returns.

Longer-term

- Ensure relevant strategies and policies are subject to ongoing scrutiny and review by trained counter-fraud resource



Actions completed since 2021 review

- ✓ Completed Fraud Risk Assessment (FRA) exercise
- ✓ Presented FRA to key stakeholders
- ✓ Results of FRA linked into proactive work plan
- ✓ Cifas/ Spotlight tools now in place for assessment and new activity
- ✓ Assigned a lead for Fraud