

2. Counter Fraud Bribery and Corruption Self Assessment Audit Report Executive Summary

Audit Objective The objective of this review was to check that there are policies and procedures in place that support the prevention of fraud, bribery and corruption within the council.

Assurance Opinion		Number of actions	
Satisfactory	Whilst there is a basically sound system of internal control there are weaknesses which put some of the objectives at risk or there is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk	Priority	Number
		High	0
		Medium	2
		Low/Advisory	7
		Total	9

Audit Approach and Scope
 Using The Government Functional Standard GovS 013:Counter Fraud – Management of counter fraud, bribery and corruption activity issued August 2021, a series of questions were extracted to test the processes in place to 'plan, deliver and manage the measures needed to counter fraud, bribery and corruption'.

Key controls tested	Assessment	Actions Raised
Counter fraud, bribery & corruption Strategy		
Annual Action Plan		
Counter fraud, bribery & corruption Policy		Counter fraud training is not provided to all casual staff
Gifts, hospitality & conflicts of interest		
Fraud, bribery & corruption Response Plan		
Fraud, bribery & corruption Risk Assessment		
Pro-active detection activity		Lack of internal counter fraud resource
Reporting of losses to Central Government		

Summary and next steps

There is a comprehensive range of policies and procedures in place that together seek to create a zero-tolerance culture at the council.

Whilst there are controls in place to ensure they are communicated to Members and most staff on a regular basis, the council has recently introduced Metacompliance, a policy management software product. This requires all staff to (re)read the necessary policy(ies) otherwise they are 'locked out' of their computer until such times as they have read the policy(ies).

The Fraud, Bribery and Corruption policy is yet to be rolled-out via Metacompliance though an associated policy 'Anti-Money Laundering' was the first policy to be circulated by this method. It was proven to be a success and a series of other policies are scheduled to be communicated by this method over the next few months.

This is a final report of the audit findings and incorporates the remedial action agreed with the Director Finance. Remedial action has been agreed with management for all the findings identified.

