

**CIPFA – Actions to Counter Fraud & Corruption**

**1.0 ADOPTING THE RIGHT STRATEGY**

Key Elements of a Strategic Approach

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<p>1.1</p>	<p>Does the organization have a counter fraud and corruption strategy that can be clearly linked to the organization’s overall strategic objectives?</p>	<p>The Council has an approved Anti-Fraud and Corruption Policy and Fraud Response Plan, but they are out of date. In April 2006 Cabinet approved the Benefit Service’s Fraud Awareness Policy and Benefit Fraud Sanction Policy (Minute ref: CAB.206/06).</p> <p><b><u>Action Required (No 1)</u></b>                  The existing Anti-Fraud and Corruption Policy and Fraud Response Plan policies were last reviewed in 2001 are out of date (e.g. various references to the Director of Finance). They are not directly linked to overall strategic objectives and must be updated to make the necessary links.</p>
<p>1.2</p>	<p>Is there a clear remit to reduce losses to fraud and corruption to an absolute minimum covering all areas of fraud and corruption affecting the Organisation?</p>	<p>There is no clear remit in the existing policies to reduce losses to an absolute minimum.</p> <p><b><u>Action Required (No 2)</u></b>                  The Anti-Fraud and Corruption Policy and Fraud Response Plan do not include a clear remit to reduce losses to an absolute minimum and must be updated to include such a remit.</p>
<p>1.3</p>	<p>Are there effective links between ‘policy’ work (to develop an anti-fraud and corruption and ‘zero tolerance’ culture, create a strong deterrent effect and prevent fraud and corruption by designing and redesigning policies and systems) and ‘operational’ work (to detect and investigate fraud and corruption and seek to apply sanctions and recover losses where it is found)?</p>	<p>The policies are not directly linked to operational work.</p> <p><b><u>Action Required (No 3)</u></b>                  The Anti-Fraud and Corruption Policy and Fraud Response Plan are not directly linked to operational work and must be updated to make the necessary links.</p>

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Key Elements of a Strategic Approach

1.4	Is the full range of integrated action being taken forward or does the Organisation 'pick and choose'?	<p>The full range of integrated action is taken in the investigation of fraud and corruption, including benefits investigation work, data matching and internal audit investigations.</p> <p><b>No Action Required</b></p>
1.5	Does the Organisation focus on outcomes (i.e. reduced losses) and not just activity (i.e. the number of investigations, prosecutions, etc.)?	<p>The Council focuses on outcomes, i.e. reducing losses. All overpaid benefit is reported to the Overpayments Recovery Team and is investigated. Sanctions are imposed in accordance with Benefit Fraud Sanction Policy</p> <p><b>No Action Required</b></p>
1.6	Has the strategy been directly agreed by those with political and executive authority for the Organisation?	<p>Management Team and Cabinet have approved all strategies. Management Team and Cabinet will consider any amendments to these policies. As mentioned, Cabinet has recently approved the Benefit Service's Fraud Awareness Policy and Benefit Fraud Sanction Policy.</p> <p><b>No Action Required</b></p>

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**2.0 ACCURATELY IDENTIFYING THE RISKS**

Measuring Fraud and Corruption Losses

2.1	Are fraud and corruption risks considered as part of the Organisation’s strategic risk management arrangements?	<p>Fraud and corruption has been considered as part of the development of the Council’s strategic risk management.</p> <p><b>No Action Required</b></p>
2.2	<p>Is the Organisation seeking to identify accurately the nature and scale of losses to fraud and corruption, using a:</p> <ul style="list-style-type: none"> <li>• Proper definition of fraud based in civil law for making accurate estimates?</li> <li>• Professional statistical methodology for making accurate estimates and building in a proper level of independent validation?</li> </ul>	<p>The weekly income benefit (WIB) assessment that previously set a recovery threshold for the Council is no longer undertaken, as the subsidy system has been revised from 1<sup>st</sup> April 2006 and the WIB (based on prosecutions and sanctions) was replaced by a two-year, lump sum, Administration Grant. Guidance has been sought from the Audit Commission and it appears that there is currently little data available regarding the statistical methodology referred to here.</p> <p><b><u>Action Required (No 4)</u></b> Further clarification needs to be obtained as to identify the nature and scale of losses to fraud and corruption.</p>
2.3	Does the Organisation use accurate estimates of losses to make informed judgements about levels of budgetary investment in work to counter fraud and corruption?	<p>The Benefits Service has a zero based budget, as the Chief Executive Officer believes that the administration of benefits should not incur a cost to the tax payer. Funding of the Service is formula based.</p> <p>The Internal Audit Service budget is set according to the requirements of a risk assessed audit plan, which includes fraud and corruption work (e.g. housing benefits, payroll, National Fraud Initiative (NFI) data matching, completing Audit Commission Fraud &amp; Corruption Risk Assessment Toolkit, etc).</p> <p><b>No Action Required</b></p>

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**3.0 CREATING & MAINTAINING A STRONG STRUCTURE**

Having the Necessary Authority and Support

<p>3.1</p>	<p>Do those tasked with countering fraud and corruption have the appropriate authority needed to pursue their remit effectively, linked to the Organisation’s counter fraud and corruption strategy?</p>	<p>The Housing Benefits and Audit Sections are tasked with countering fraud and corruption. The Audit Section’s Terms of Reference give the Service the appropriate authority to undertake this work. The Housing Benefit Regulations give the Benefits Section the necessary authority.</p> <p><b><u>Action Required (No 5)</u></b> Link to the counter fraud and corruption strategies.</p>
<p>3.2</p>	<p>Is there strong political and executive support for work to counter fraud and corruption?</p>	<p>The Housing Benefits Section’s counter fraud work is reported to, and considered by the Audit Committee.</p> <p>The Chief Executive and Director of Resources have both actively supported the Benefits Section’s counter fraud and corruption aims.</p> <p>The Internal Audit Section’s counter fraud work is also reported to the Audit Committee.</p> <p><b>No Action Required</b></p>

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### Having the Necessary Authority and Support

3.3	<p>Is there a level of financial investment in work to counter fraud and corruption that is proportionate to the risk that has been identified?</p>	<p>There is significant financial investment in staffing and training for the Housing Benefits and Internal Audit Sections. The investment in training includes specific benefits related training (Professionalism in Security (PINS)) and various professional qualifications (e.g. IRRV and CIPFA), which incorporate the study of fraud and corruption and ethics.</p> <p>There is investment in the membership of partnership organisations, including the North East Fraud Federation (NEFF), and resources are devoted to supporting the Durham County Council Chief Financial Officers' Housing Benefits and Internal Audit Sub-Groups.</p> <p>There is Investment in the necessary ICT resources, including IDEA interrogation software, and the NFI and HBMS data matching exercises.</p> <p>Appropriate investment has been made in the areas of greatest risk as explained above.</p> <p><b>No Action Required</b></p>
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Specialist Training and Accreditation

<p>3.4</p>	<p>Are all those working to counter fraud and corruption professionally trained and accredited for their role?</p>	<p>There is a high level of training, experience and qualifications in the Audit Section. All officers are either studying AAT or CIPFA or are already qualified. Training is also given on areas including the Regulation of Investigatory Powers Act (RIPA), housing benefits, fraud and corruption, etc, as part of officers' Continual Professional Development.</p> <p>The responsible officers in the Housing Benefits Section (i.e. the Manager, two fraud officers and two intervention officers) are all accredited with PINS training which is a nationally recognised qualification.</p> <p><b>No Action Required</b></p>
<p>3.5</p>	<p>Do those employees who are trained and accredited formally review their skills base and attend regular refresher courses to ensure they are abreast of new developments and legislation?</p>	<p>All Audit Section officers are committed to Continual Professional Development, through CIPFA and the AAT, which includes attending courses organised by fraud bodies such as NEFF.</p> <p>The Housing Benefits Section uses a web-based Fraud Awareness Training Package to review and refresh knowledge and skills. All Benefits, Customer Services, Council Tax and Housing officers take the test and must score 60% to pass and download a certificate. The Fraud &amp; Investigations Manager monitors the results of the tests and ensures that training is given in any weak areas identified. He also carries out Fraud Awareness Training for relevant staff.</p> <p><b>No Action Required</b></p>

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Specialist Training and Accreditation

3.6	Are all those working to counter fraud and corruption undertaking this work in accordance with a clear ethical framework and standards of personal conduct?	<p>All Audit Section officers comply with CIPFA’s Code of Practise for Internal Audit, including the ethics framework, as confirmed annually by the Audit Commission, and sign an annual declaration of interests.</p> <p>The Housing Benefits Fraud &amp; Investigation Section has a Code of Conduct, which all officers must sign. The Code covers areas including Police and Criminal Evidence Act 1984 (PACE), RIPA, confidentiality and other relevant legislation.</p> <p><b>No Action Required</b></p>
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Propriety Checks

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<p>3.7</p>	<p>Is an effective propriety checking process - implemented by appropriately trained staff - in place that includes appropriate action where individuals fail the check?</p>	<p>The Human Resources Section (HR) requests two references from all new starters and monitors that they have been received. Any poor references would be discussed with the department and a decision made depending on what the issue was. The contract of employment is dependent on satisfactory references and can be terminated if they are unsatisfactory.</p> <p>CRB checks are also undertaken on specific categories of employees and contracts of employment are dependent on satisfactory results. As with references, an unsatisfactory CRB check would be referred to the department and a decision taken based on the evidence supplied.</p> <p>Contracts have been terminated following unsatisfactory references and CRB checks.</p> <p><b>No Action Required</b></p>
<p>3.8</p>	<p>Does the Organisation regularly review its propriety checking and are random checks carried out to ensure that it is implemented?</p>	<p>This policy is being reviewed by the HR department.</p> <p><b><u>Action Required (No 6)</u></b> The propriety policy review is still to be completed by the HR department.</p>

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Developing Effective Relationships With Other Organisations

3.9	Are there framework agreements in place to work with other Organisations and agencies?	<p>The Housing Benefits Section has Formal Partnership Agreements (FPA) with the Department of Work and Pensions (DWP) and the Inland Revenue. These FPA are reviewed and re-signed every six months by senior benefits officers.</p> <p><b>No Action Required</b></p>
3.10	Are the framework agreements focused on the practicalities of common work?	<p>FPA refer to practical issues including information sharing arrangements.</p> <p><b>No Action Required</b></p>
3.11	Are there regular meetings to implement and update these agreements?	<p>Meetings are held and the FPA are reviewed and re-signed every six months by senior benefits officers.</p> <p><b>No Action Required</b></p>

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**4.0 TAKING ACTION TO TACKLE THE PROBLEM**

Taking the Full Range of Action and Integrating Different Strands

4.1	Is the Organisation undertaking the full range of necessary action (see also 1.3)?	The policies are not directly linked to operational work - see Action Number 3 in 1.3.
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Culture, Deterrence and Prevention Framework

Culture

4.2	Does the Organisation have a clear programme of work attempting to create a real anti-fraud and corruption and zero tolerance culture (including strong arrangements to facilitate Whistle blowing)?	<p>A lot of counter fraud and corruption work is being undertaken and new initiatives are always being progressed by the Benefits Fraud team. Standards and ethics issues are proactively developed through the Standards Committee.</p> <p><b>No Action Required</b></p>
4.3	Are there clear goals for this work (to maximize the percentage of staff and public who recognize their responsibilities to protect the Organisation and its resources)?	<p>A number of national key performance indicators apply to the prevention and detection of fraud and are also contained within the service plan. There are a range of policies and documents some of which are contained in the Council’s Constitution that direct staff to meeting their responsibilities.</p> <p>The Council publicises issues around fraud extensively, particularly through the INFORM magazine, circulated to all households in the Borough.</p> <p><b>No Action Required</b></p>
4.4	Is this programme of work being effectively implemented?	Yes – See 4.2

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Culture, Deterrence and Prevention Framework

Culture

4.5	Are there arrangements in place to evaluate the extent to which a real anti-fraud and corruption culture exists or is developing throughout the organisation?	<p>Seeking to identify appropriate guidance in this area.</p> <p><b>Action Required (No 7)</b> Awaiting appropriate guidance.</p>
4.6	Are agreements in place with stakeholder representatives to work together to counter fraud and corruption?	<p>There are agreements in place with the DWP that cover joint working and prosecutions.</p> <p><b>No Action Required</b></p>
4.7	Have arrangements been made to ensure that stakeholder representatives' benefit from successful counter fraud and corruption work?	<p>The DWP get the sanction resulting from any successful joint investigation or prosecution, as do the Council. Consideration should be given to the benefit derived for other stakeholders.</p> <p>There is joint working undertaken on an on-going basis with Parish and Town Councils particularly in relation to standards of conduct.</p> <p><b>No Action Required</b></p>

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Culture, Deterrence and Prevention Framework

Deterrence

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4.8	Does the organisation have a clear programme of work attempting to create a strong deterrent effect?	Yes – See 4.2
4.9	<p>Does the organisation have a clear programme of work to publicise the:</p> <ul style="list-style-type: none"> <li>• Hostility of the honest majority to fraud and corruption;</li> <li>• Effectiveness of preventative arrangements;</li> <li>• Sophistication of arrangements to detect fraud and corruption;</li> <li>• Professionalism of those investigating fraud and corruption and their ability to uncover evidence;</li> <li>• Likelihood of proportionate sanctions being applied; and</li> <li>• Likelihood of losses being recovered?</li> </ul>	Yes – See 4.2
4.10	Has the Organisation successfully publicized work in this area?	<p>There is information regarding the Benefits Section’s counter fraud and corruption activity, which is publicised as follows:</p> <ul style="list-style-type: none"> <li>• Inform articles,</li> <li>• Poster campaign (at Council premises including leisure centres),</li> <li>• Staff induction courses,</li> <li>• Adverts.</li> </ul> <p><b>No Action Required</b></p>

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Deterrence

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4.11	Has the publicity been targeted at the areas of greatest fraud losses?	<p>The greatest potential area of fraud is undeclared capital, particularly from older benefit claimants (i.e. pensioners).</p> <p>A detailed report on Benefit Fraud is prepared for consideration by the Audit Committee on an annual basis. As mentioned earlier, publicity is widely undertaken through the INFORM magazine to ensure performance standards remain up to date.</p> <p><b>No Action Required</b></p>
4.12	Does the Organisation seek to design fraud and corruption out of new policies and systems and to revise existing ones to remove apparent weaknesses?	<p>The Council seeks to ensure that the risk of fraud and corruption occurring in its systems is minimised, via the audit process and other reviews undertaken. All new systems and policies, e.g. HR/Payroll are designed taking into account the need to reduce the risk of fraud occurring.</p> <p>Existing policies, including the Risk Management Policy &amp; Strategy have been reviewed, updated and approved.</p> <p><b>No Action Required</b></p>
4.13	Do concluding reports on investigations include a specific section on identified policy and systems weaknesses that allowed the fraud and corruption to take place?	<p>Any investigation undertaken by the Internal Audit Section identifies and reports on systems weaknesses and remedies. Housing Benefits reports identify the type and cause of fraud investigated.</p> <p><b>No Action Required</b></p>
4.14	Is there a system for considering and prioritizing action to remove these identified weaknesses?	<p>The Internal Audit Section recommends improvements to systems and agrees an action plan for implementing them, which is then monitored.</p> <p><b>No Action Required</b></p>

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Detection

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<p>4.15</p>	<p>Are there effective 'whistle blowing' arrangements in place?</p>	<p>The Housing Benefits Section uses a national free phone, hotline number, which people can use to leave information regarding fraudsters. The service is entirely confidential and there is no pressure to leave any personal details. The Benefits Section, or the Customer Services Section deal with these calls, but people can also telephone the Benefits Section directly and leave information. Most investigations are initiated through direct calls to the Section.</p> <p>There is also a whistle blowing policy and procedure in place within the Council and its effectiveness is reviewed annually and reported to the Standards Committee.</p> <p><b>No Action Required</b></p>
<p>4.16</p>	<p>Are analytical intelligence techniques used to identify potential fraud and corruption?</p>	<p>The Council participates in the Audit Commission's NFI data matching exercise and complies with recommended practice.</p> <p>The Audit Section uses IDEA software on all major databases, and in other system areas, e.g. payroll, creditors, fuel stores and investigates all anomalies.</p> <p>The Housing Benefits Section runs the monthly Housing Benefit Matching Service (HBMS) report and investigates all anomalies highlighted. The Section also runs regular reports on specific areas, e.g. Job Seekers Allowance (JSA) claims and proactively investigates claims. The potential use of Voice Risk Analysis software is currently being considered.</p> <p><b>No Action Required</b></p>

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Detection

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<p>4.17</p>	<p>Are there effective arrangements for collating, sharing and analysing intelligence?</p>	<p>The Audit Section shares data with Chief Financial Officers Audit Sub-Group members and other neighbouring authorities (e.g. Durham County Council and Tynedale District Council).</p> <p>The Benefits Section has signed agreements and exchanges intelligence with a number of agencies including the DWP, Inland Revenue and other local authorities. The Section also has close contacts with the local police force and acts on information received from them following arrests, e.g. false addresses given. The Section also has a trained Authorising Officer who has authority to contact banks and other financial institutions for information in respect of claims.</p> <p>Both Sections act on intelligence received from various sources.</p> <p><b>No Action Required</b></p>
<p>4.18</p>	<p>Are there arrangements in place to ensure that suspected cases of fraud or corruption are reported promptly to the appropriate person for further investigation?</p>	<p>There are established procedures in place to ensure that Benefits Assessment Officers immediately report all cases of benefits related fraud to the Benefits Fraud Investigation Section for investigation.</p> <p>There is an Anti-Fraud and Corruption Response Plan, which requires all suspected cases of fraud and corruption to be reported to the Director of Resources.</p> <p><b>No Action Required</b></p>

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Culture, Deterrence and Prevention Framework

Investigation

4.19	Are arrangements in place to ensure that identified potential cases are promptly and appropriately investigated?	<p>The Benefits Section investigates all potential cases of benefits fraud reported to it in accordance with the Benefit Fraud Sanction Policy.</p> <p>The Audit Section immediately investigates all alleged cases of fraud and corruption. This is an essential performance target, which is included in the Section’s Service Plan.</p> <p><b>No Action Required</b></p>
4.20	Are proactive exercises undertaken in key areas of fraud risk or known systems weaknesses?	<p>The Benefits Section proactively targets specific risk areas, including JSA claims and claims where the wages have not been assessed for 6 months or more.</p> <p>The Audit Section proactively audits key areas of fraud risk in all major systems, including payroll, creditors and cash collection using IDEA interrogation software. The Audit Section also completes the Audit Commission’s Fraud and Corruption Risk Assessment Toolkit (FACRAT).</p> <p><b>No Action Required</b></p>

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Investigation

4.21	Is the Organisation’s investigation work effective? And Is it carried out in accordance with clear guidance?	<p>The Benefits Fraud Investigation Section works effectively to the necessary standards and in accordance with the Housing Benefits Regulations, Housing Benefits Guidance and Training and the Benefit Fraud Sanction Policy.</p> <p>The Audit Commission annually certifies that the Audit Section is working effectively to the standards detailed in CIPFA’s Local Government Internal Audit Code of Practice.</p> <p><b>No Action Required</b></p>
4.22	Do those undertaking investigations have the necessary powers, both in law, where necessary, and within the Organisation?	<p>The Benefits Fraud Investigation Section’s authority to investigate is derived from statute and the Housing Benefit Regulations. The Council is firmly committed to the proper investigation of benefits fraud.</p> <p>The Audit Section’s Terms of Reference give the Section the necessary authority within the Council to undertake investigation work.</p> <p><b>No Action Required</b></p>

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Sanctions

4.23	Are referrals handled and investigations undertaken in a timely manner?	<p>The Senior Benefits Officer (Investigations and Visiting) monitors and reports to senior management all benefit fraud cases investigated, including their turnaround time. All HBMS investigations must be completed within 2 months.</p> <p>The Audit Section prioritises all investigations work and reports progress to senior management.</p> <p><b>No Action Required</b></p>
4.24	Does the Organisation have arrangements in place for assessing the effectiveness of investigations?	<p>The Senior Benefits Officer (Investigations and Visiting) completes monthly reports to the DWP on investigations, sanctions and prosecutions, which show the effectiveness of the investigations undertaken.</p> <p>The Audit Section reports the outcome of any investigations to senior management, including the Director of Resources, and the Audit Commission.</p> <p><b>No Action Required</b></p>
4.25	Does the Organisation have a clear and consistent policy on the application of sanctions where fraud or corruption is proven to be present?	<p>Cabinet has recently approved the Benefit Service’s Fraud Awareness Policy and Benefit Fraud Sanction Policy.</p> <p><b>No Action Required</b></p>

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Sanctions

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4.26	Are all possible sanctions – disciplinary/regulatory, civil and criminal - considered?	<p>The Council considers the use of all possible sanctions. The Human Resources Section has brought disciplinary action against employees for various reasons, including fraud. The Legal Section has brought civil action against individuals and companies the Council has dealt with, as well as employees.</p> <p>The Benefits Section imposes sanctions in accordance with the Benefit Fraud Sanction Policy.</p> <p><b>No Action Required</b></p>
4.27	Does the consideration of appropriate sanctions take place at the end of the investigation when all the evidence is available?	<p>The Benefits Section imposes sanctions in accordance with the Benefit Fraud Sanction Policy.</p> <p>The Audit Section and Human Resources Section consider appropriate sanctions at the end of an investigation, in conjunction with the Director of Resources and other Chief Officers including the possibility of seeking reimbursement of any losses from the officers contributing to the pension fund.</p> <p><b>No Action Required</b></p>
4.28	Does the Organisation monitor the extent to which the application of sanctions is successful?	<p>The Senior Benefits Officer (Investigations and Visiting) maintains detailed records of all sanctions and prosecutions, which are reported to senior management, as well as the DWP.</p> <p>There is no other monitoring of the effectiveness of sanctions applied elsewhere, as there are no common frauds perpetrated elsewhere in the organisation where the application of sanctions could be monitored.</p> <p><b>No Action Required</b></p>

## CIPFA – Actions to Counter Fraud & Corruption

### Culture, Deterrence and Prevention Framework

#### Redress

4.29	Does the Organisation have a clear policy on the recovery of losses incurred to fraud and corruption?	<p>Cabinet has recently approved the Benefit Service's Fraud Awareness Policy and Benefit Fraud Sanction Policy which includes recovery of overpayments.</p> <p>The Council's Anti-Fraud and Corruption Policy and Response Plan do not contain an explicit commitment to recovering losses incurred to fraud and corruption.</p> <p><b><u>Action Required (No 8)</u></b> The Council's Anti-Fraud and Corruption Policy and Response Plan need to be updated to refer to the recovery of losses attributable to fraud and corruption.</p>
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Culture, Deterrence and Prevention Framework

Redress

<p>4.30</p>	<p>Is the Organisation effective in recovering any losses incurred to fraud and corruption?</p>	<p>The Benefits Section monitors the recovery of overpaid benefits in accordance with three BVPIs:                  The amount of Housing Benefit overpayments (HB) recovered during the period being reported on as a percentage of HB deemed recoverable overpayments during that period - 2007/08 target 81.00%, actual at Q2 89.74%,                  HB overpayments recovered during the period as a percentage of the total amount of HB overpayment debt outstanding at the start of the period plus amount of HB overpayments identified during the period – 2007/08 target 45.00%, actual Q2 21.98%,                  HB overpayments written off during the period as a percentage of the total amount of HB overpayment debt outstanding at the start of the period, plus amount of HB overpayments identified during the period.                  2007/08 target 4.8%, actual at Q2 1.24%.</p> <p>Performance is reported to the Audit Committee annually.</p> <p><b>No Action Required</b></p>
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Redress

4.31	Does the Organisation use the criminal and civil law to the full in recovering losses?	See 4.26 above. <b>No Action Required</b>
4.32	Does the Organisation monitor proceedings for the recovery of losses?	The Benefits Section monitors and reports all overpaid benefit recovered and the outcome of all fraud investigations.  The Audit Section monitors the proceedings and outcome of all internal investigations in accordance with the requirements of the Fraud Response Plan.  <b>No Action Required.</b>
4.33	What is the Organisation’s successful recovery rate?	See 4.30 above.  <b>No Action Required</b>

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**5.0 DEFINING SUCCESS**

Focusing on Outcomes and Not Merely Activity

5.1	Are there clear outcomes described for work to counter fraud and corruption?	<p>The Benefits Section reports all fraud investigation activity to Senior Managers and the DWP. Stretching but realistic targets are set.</p> <p>There are targets that are monitored as part of the Council’s performance management and corporate planning arrangements.</p> <p><b>No Action Required</b> Seeking guidance from CIPFA / Audit Commission on what is meant by the term ‘clear outcomes’.</p>
5.2	Do the desired outcomes relate to the actual sums lost to fraud and corruption?	<p>See 5.1 above.</p> <p>There is no other analysis of the actual sums lost that is used to define the corporate desired outcomes.</p> <p><b>No Action Required</b></p>

## CIPFA – Actions to Counter Fraud & Corruption

### SUMMARY OF ACTION PLAN POINTS

1.1	<p><b><u>Action Required (No 1)</u></b> The existing Anti-Fraud and Corruption Policy and Fraud Response Plan policies are out of date (e.g. various references to the Director of Finance). They are not directly linked to overall strategic objectives and must be updated to make the necessary links.</p>
1.2	<p><b><u>Action Required (No 2)</u></b> The Anti-Fraud and Corruption Policy and Fraud Response Plan do not include a clear remit to reduce losses to an absolute minimum and must be updated to include such a remit.</p>
1.3	<p><b><u>Action Required (No 3)</u></b> The Anti-Fraud and Corruption Policy and Fraud Response Plan are not directly linked to operational work and must be updated to make the necessary links.</p>
2.2	<p><b><u>Action Required (No 4)</u></b> Further clarification needs to be obtained as to identify the nature and scale of losses to fraud and corruption.</p>
3.1	<p><b><u>Action Required (No 5)</u></b> Link to the counter fraud and corruption strategies.</p>
3.8	<p><b><u>Action Required (No 6)</u></b> The propriety policy review is still to be completed by the HR department.</p>
4.5	<p><b><u>Action Required (No 7)</u></b> Awaiting appropriate guidance.</p>
4.29	<p><b><u>Action Required (No 8)</u></b> The Council's Anti-Fraud and Corruption Policy and Response Plan need to be updated to refer to the recovery of losses attributable to fraud and corruption.</p>