



BUCKINGHAMSHIRE COUNCIL

Business Assurance Update

Including Progress against the Internal Audit Plan 2022/23

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Head of Business Assurance (& Chief Internal Auditor)

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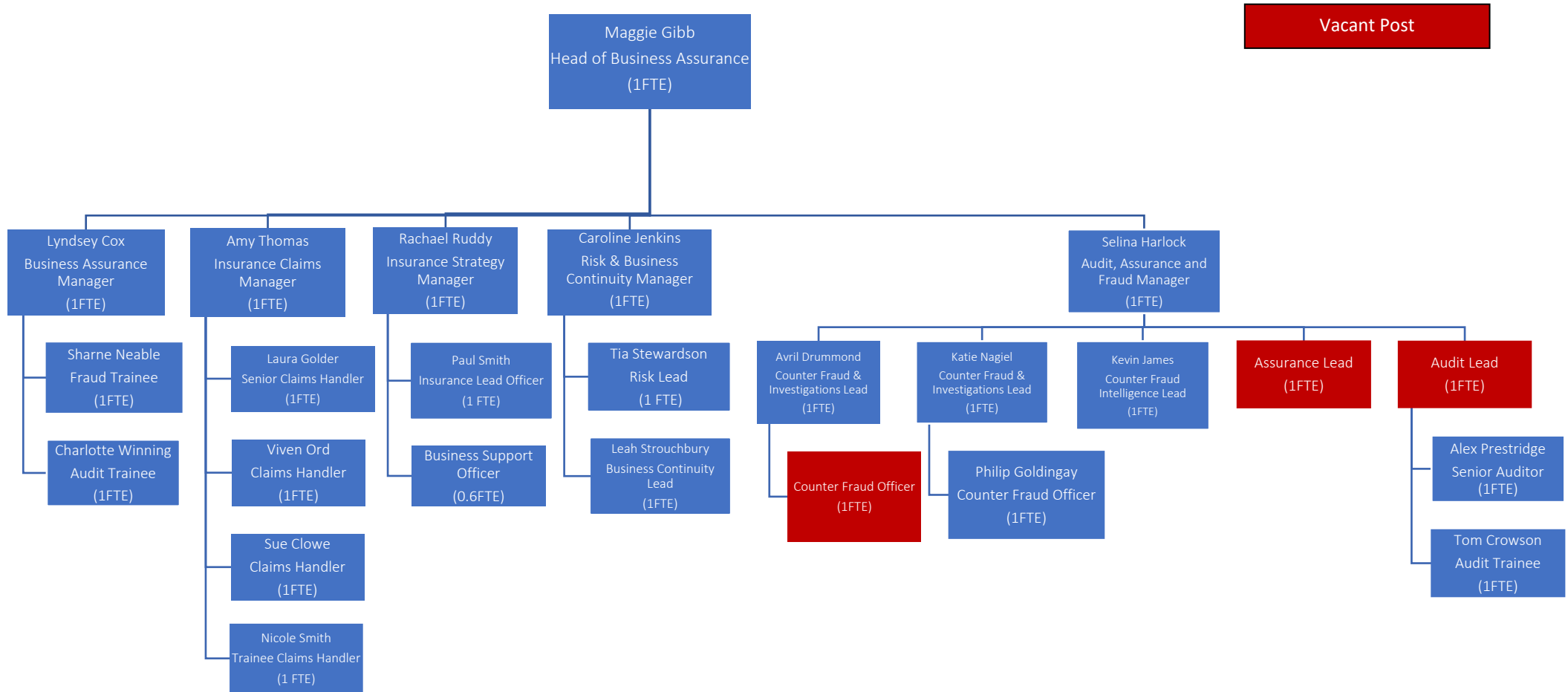
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1. Introduction

- 1.1 The Business Assurance Team is responsible for delivering the Council's Risk Management, Assurance, Internal Audit, Counter Fraud, Insurance and Business Continuity services. The team operates under the Service Director for Legal and Democratic Services within the Deputy Chief Executive Directorate. The team has continued to deliver work programmes which include; assurance reviews of the Council's financial and operational systems, computer audit reviews, corporate and social housing fraud investigations, fraud awareness, corporate governance and risk management reviews, and compliance reviews to check adherence to policies, procedures, and systems.
- 1.2 This report outlines the work carried out by the Business Assurance Team for FY 2022/23 to date. The Business Assurance work plans continue to be flexible in nature as they evolve throughout the year to reflect; the changing risks faced by the Council, the maturity of the assurance framework and to meet the needs of unplanned demands and other emerging priorities. Quarterly updates on Business Assurance activities continue to be presented to each directorate leadership team providing them with an overview of the Internal Audit and other assurance activities including progress on implementation of audit actions; and a risk management update on escalated risks.

2. Resources

- 2.1 The chart below shows the Business Assurance structure which went 'live' from 1st November 2022; and the structure shows that we currently hold three vacant posts. We continue to resource work plans with a mix of in-house staff and a partnership arrangement with the APEX London Audit Framework. This arrangement enables us to request specialist resource such as IT auditors and contract auditors.



3. Risk Management

- 3.1 Risk Management continues to be embedded across the Council with all Directorates ensuring that risks are identified and uploaded onto the corporate risk management system in a timely manner; as well as horizon scanning and keeping a watching brief on emerging risks.
- 3.2 Risk management training sessions for 2023/24 continued to be delivered across the organisation to ensure that officers are aware of their roles and responsibilities in relation to risk management. So far, we have had 30 officers attending the training sessions with 26 officers due to attend sessions scheduled between May and June.
- 3.3 The team continues to progress the work to gain greater visibility of how programme and project risks are being captured and escalated across the directorates. This includes ensuring that major projects and programmes are captured on the corporate risk management system and that there are consistent protocols in place in relation to project risk management. There will be greater focus on ensuring that programme and project leads have received their risk management training and are aware of how to capture, assess and monitor their identified risks.
- 3.4 There were no Risk Management Group meetings held since the last Audit & Governance Committee, therefore there is no update to report at this time.

4. Business Continuity Management (BCM)

- 4.1 Work has commenced to implement the new Buckinghamshire Council Corporate Resilience Framework and Standards, which includes taking on board some of the recent lessons learnt from Exercise Faraday.
- 4.2 Our aim with the new approach to BCM is to provide a more simple, consistent and streamlined approach across the organisation with the team in the process of developing a new BCM Framework and Policy along with a new Corporate Business Continuity Plan (BCP) and

BCP templates. This includes creating a priority list of services and systems and ensuring that key messages from instrumental operational teams, such as IT and Facilities, are known across the organisation if there was an incident.

- 4.3 An area of focus for BCM at present is cyber resilience. This includes the development of Cyber Resilience Framework to provide an overarching view of how the Council prepares for, responds to and recovers from cyber incidents that may affect the Council. High level cyber exercises have been undertaken with the Corporate Management Team and some directorates, with the rest of the organisation reviewing their Business Continuity Plans to ensure that the risk of cyber incidents have been considered and incorporated into BCM activities.
- 4.4 Following on from the Winter Readiness and Response Framework and the Winter Cell, it has been agreed that the Framework and Cell should be replicated for the summer. The Summer Readiness and Response Framework and the Summer Cell, which is due to run between June and September, will provide a forum to highlight any potential risks and ensure that service areas were prepared.

5. Internal Audit

- 5.1 The Internal Audit Function, supported by Mazars (through the APEX London Audit Framework) has been progressing with the delivery of the approved 2022/23 audit engagements. Whilst we have an agreed Internal Audit plan which was approved as part of the Business Assurance Strategy, we have adopted a more fluid approach in the delivery of the audit plan. We regularly review the Internal Audit plan through discussions with Directorate Leadership Teams to help ensure that the assurance activities are continuously aligned and focused on emerging issues/ risks. Any significant deviation from the approved Internal Audit Plan is communicated through the periodic activity reporting process.
- 5.2 The formulaic audit planning model which was applied in the development of the approved Internal Audit Plan enabled us to RAG rate each audit engagement, with those rated **HIGH** and **MEDIUM** deemed priority to deliver in the year. From the approved plan there are three audit assignments that were deemed high priority that have been deferred (IT/ Infrastructure Resilience and Disaster Recovery &

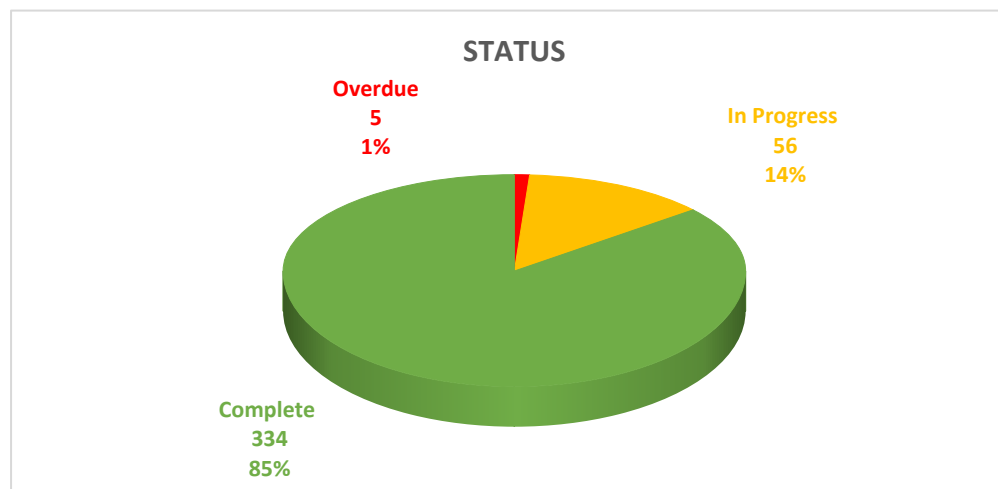
Backups), and one engagement that has not yet been started (Property Maintenance and Reactive Works). The Property Maintenance and Reactive Works audit has deferred as an internal review was undertaken by Finance which recommended some improvements that are being progressed by the service. All deferred audits will be included in the 2023/24 audit plan. The Legal Processes audit has been re-prioritised as HIGH following feedback from the last Audit and Governance Committee meeting, this audit is currently being scoped. In total that are seven **LOW** priority audit engagements that the team have not started, these will be reassessed and considered as the 2023/24 Internal Audit Plan is developed. To date the team have completed 40 engagements; 22 grants certifications and 18 audit and assurance assignments. Since the last Audit and Governance Committee meeting in March, delivery of the audit plan has continued though progress has been limited due to the Easter break and annual leave taken by officers, the table below provides a summary of the progress made in delivering the approved 22/23 plan.

Table 1 – Status of 2022/23 Audit plan

Status	Number of Engagements	%
Not Started	7	8%
Planning	2	2%
Fieldwork	19	20%
Draft Report	16	17%
Complete	18	19%
Grants <i>(excluding covid grants)</i>	22	24%
Deferred/ Cancelled	9	10%
Total	93	

5.4 Using the audit tool, 'Pentana', Internal Audit have been monitoring implementation of audit actions. Follow-up of management actions is a continuous task that is undertaken by the auditors alongside their assigned audit engagements. The chart below provides a summary on the implementation status of the audit actions:

Chart 1 - Summary Status of Management Actions



5.4 There are only **five out of 395 (1%)** audit management actions which are overdue for implementation. From the 56 actions that are in-progress, 40 of these relate to schools. Of the 5 actions overdue:

- **three** are held within Resources and are finance related actions,
- **one** action is for PGS and relate to the Flood Management audit, and
- **one** action is owned by Children's Services and relate to SEND.

Management are aware of the actions and progress updates are being provided to Internal Audit on a regular basis. Progress against implementing audit actions is reported to each of the directorate leadership team on a regular basis, and outstanding audit actions were reported to the Corporate Management Team (CMT) on 21 March 2023.

- 5.5 The Internal Audit Team have also been progressing with the implementation of the new audit system which was a key action from the CIPFA External Assessment. All audit actions from previous years have been migrated to the new system, however work is still in progress to capture all the completed audits from this year. As such the table above does not include all the completed audits that have management actions. This task will be completed by end of May ahead of the Chief Auditor's annual opinion being produced.
- 5.6 We have two Service Level Agreements in place to deliver the internal audit services for Buckinghamshire Milton Keynes Fire Authority (BMKFA) and Insignis Trust Academy (IAT). The team has fully delivered all the agreed audit activity for 2022/23 for the two clients and work is in progress to agree the work to be undertaken in FY2023/24. Other adhoc audit assignments have been completed on request from academies – these have been delivered on a case by case basis and depending on capacity available within the team.
- 5.7 The Audit Board, chaired by the Service Director of Finance (S151), reviews progress against the Business Assurance Strategy, in particular delivery of the Internal Audit Plan. Appendix 1 shows the current progress updated against the Internal Audit Plan.

6. Business Assurance

- 6.1 The Business Assurance Team continues to progress with the COVID grant assurance as the requirements from central government for returns, reconciliations and pre/post assurance checks continue. The team liaise with the services and support in the collation of the required returns, reconciliations and certification where required. Excluding the COVID grants, the team have completed 19 grant assurance reviews or claim verifications, whereby the expenditure activity is evaluated to ensure that it is accurate and in line with the grant conditions.

Since the last committee update, the team have finalised one assurance engagement summarised below:

6.2 New Highways Contract Assurance - Phase 2:

To support the strategic transition from a single major highways' contractor to multiple service providers, the Business Assurance Team will perform a three-phased advisory review of the programme ahead of the April 1st, 2023, go-live date.

Phase 2 builds on the review from the first report to provide assurance on the programme's current state ahead of the April 1st Go-Live. The scope of work was completed through eight stakeholder interviews and documentation review to report on:

- transition plans, governance arrangements, contracts, and monitoring arrangements during the decommissioning stage.
- risk and change management.

6.3 From the review the following areas of good practice were observed:

- Governance and reporting has been adapted to meet the current programme needs with greater visibility of actions and plans.
- The original business case is still being adhered with clear instruction from leadership to instil better ways of working
- The Alliance has been formally established which was evidenced through meetings with the two contractors
- Decision making has been significantly improved since Phase 1 with key decision points involving relevant stakeholders (a further enhancement would be to introduce a decision log to give greater visibility to relevant audiences of decisions made).
- A culture workshop has been conducted ahead of the Go-Live and there is transparency on the people related issues which are likely to be encountered with plans in place to provide necessary support.
- Workstreams have been condensed since Phase 2 which has led to clearer lines of accountability within the programme structure
- Both contractors remain robust in their delivery approach with a clear grasp on resourcing, requirements and expectations.
- As the Go Live date approaches, those interviewed remain positive and have displayed good working practices, indicating a positive culture within the programme.

6.4 The review has raised a number of recommendations for management to take consider as part of the early phase of this contract. The recommendations are centred around the following key headers:

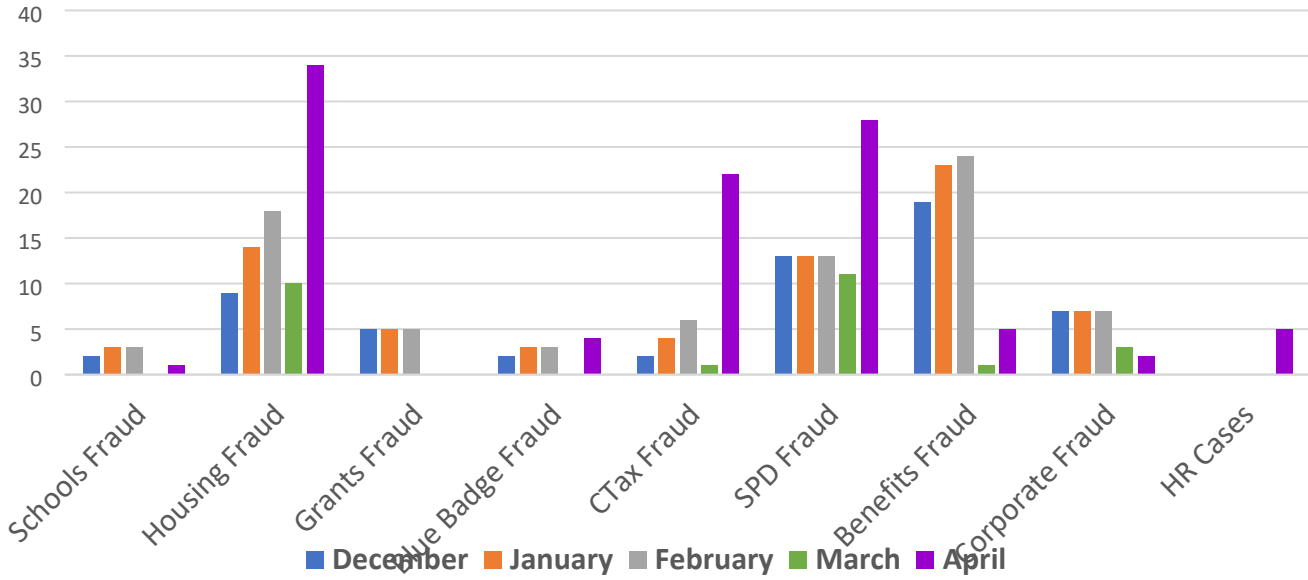
- Strategic Direct & Programme Design
- Governance
- Processes & Controls
- People, Systems & Toolkits
- Risk & Performance Management; and
- Change Management & Communication

Further assurance reviews are planned for FY 2023/24.

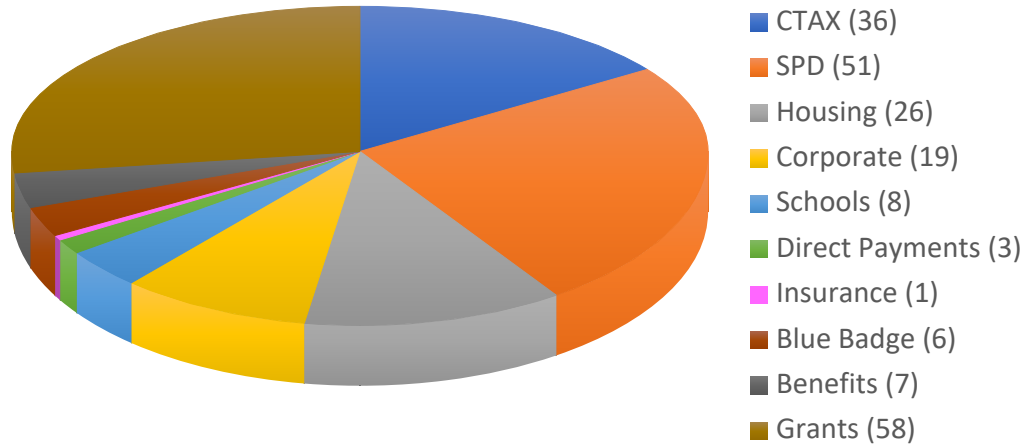
7. Counter Fraud

7.1 The Business Assurance Team procedures alone cannot guarantee the detection of fraud and corruption, nor can we give an overall assurance opinion on counter fraud, therefore management have responsibility for ensuring that there are adequate controls in place to manage the risk of fraud and corruption. The size and complexity of the authority means that some irregularities are inevitable, and when these arise the Fraud Team deploy resources to investigate these. Whilst responding to fraud allegations raised internally and externally, the team also had a proactive schedule of activity the includes Fraud Awareness Training and probity reviews. Progress on all counter fraud cases is reported to the Statutory Officers monthly, reported quarterly to directorate leadership teams and to CMT. However Corporate Directors and Service Directors are made aware of all cases as they arise in their respective directorates. The tables below provides a summary of the fraud cases that the team have been managing this year:

Total Open Cases by Fraud Type as at 20 April 2023



Total Closed Cases by Fraud Type



7.2 The Fraud Team supports the Council in its participation of the National Fraud Initiative (NFI), which is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. These bodies include police authorities, local probation boards, fire and rescue authorities as well as local councils and a number of private sector bodies. There is a statutory frameworks under which Cabinet Office carries out the data matching exercises. Following a risk based methodology the team work with services to investigate matches; and the current focus is on reviewing creditors and payroll matches. From the payroll matches, there is one case that is under investigation in collaboration with another local authority. From the creditors matching the team has successfully recovered over £100k, the table below is a summary of the successful invoice payments recovered:

Table 2: NFI Exercise: Invoice Payments Recovery as at 21 April 2023

Vendor	Amount	Reason	Directorate
1	41,633.40	Duplicate payment of invoice	P&GS
2	30,000.00	Duplicate payment of invoice	Communities
3	3,902.54	Vendor paid in error	Adults & Health
4	16,286.60	Vendor paid in error	Adults & Health
5	13,275.00	Duplicate payment of invoice	Children's Services
6	£4,240.00	Invoice paid 3 times	P&GS
Total	£109,337.54		

Appendix 1 - Summary of Internal Audit Activity

Corporate				
Service	Audit Title/ Activity	Objectives/Risk/Concerns		Status Update
Cross-cutting	Assurance Framework	Identify and map the main source of assurance across the Council and coordinating them to best effect.		On-going
	Covid-19 Pre and Post Payment Assurance Plan	Undertake require assurance reviews and returns in line with government requirements.		On-going
	Grants	Undertake grant certification in line with grant conditions		On-going
Deputy Chief Executive				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Policy & Communications	GDPR	Deferred from 21/22 plan. To ensure that the Council is compliant with GDPR requirements. To ensure that there is adequate process for the identification, review, and reporting of a personal data breach.	HIGH	Completed
Policy & Communications	Complaints	Deferred from 21/22 plan. To ensure that there are robust and effective systems are in place for the complete, accurate and timely recording, processing, and acknowledging of complaints. Including effective monitoring framework, which delivers accurate, timely and relevant information for management review.	HIGH	Completed
Legal & Dem Services	Legal Processes	Deferred from 21/22 plan. To ensure that there are adequate arrangements in place for the services to engage with the legal team, cases are recorded, monitored and costs tracked appropriately. Changed to HIGH following A&G comments noting budget scrutiny discussions regarding overspends.	HIGH	Audit scoping in-progress
Policy & Communications	Community Boards	Deferred from 21/22 plan. To evaluate the governance arrangements, risk management and financial management is adequate, transparent and board objectives are monitored and reported on.	HIGH	Draft Report
Policy & Communications	Devolution	Deferred from 21/22 plan. To evaluate the processes and procedures in place to ensure an effective transfer of services and assets to town and parish councils in line with the approved policy.	LOW	Not started

Service Improvement	Corporate Performance Framework	To assess the adequacy of the Council's performance and reporting arrangements.	MEDIUM	Draft Report
Service Improvement	Helping Hand Programme Assurance	Evaluate the delivery of the programme and ensure that objectives are met, risks are adequately managed and value for money is evident.	MEDIUM	Draft Report
Service Improvement	Better Buckinghamshire Programme Assurance	Ensure that the programme is effectively managed to deliver set objective in a timely manner and within budget.	MEDIUM	Completed
Service Improvement	Homes for Ukraine	New – End to end review of the process; including the administration of payments	HIGH	Fieldwork in-progress

Adults & Health

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Integrated Commissioning	Direct Payments	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Draft Report
Adult Social Care	Continuing Health Care	End to end process review evaluating arrangements in place with the CCG (includes client assessment/ eligibility and financial management).	HIGH	Defer to 2023/24
Adult Social Care	Seeleys Establishment Audit	Seeleys was recently subject to a CQC inspection which resulted in a 'Good' rating. We recommend that this audit be cancelled as we can place reliance on the external CQC inspection.	MEDIUM	Cancel
Integrated Commissioning	Disability Facilities Grant	Grant verification in line with the terms and conditions.	N/A	Fieldwork in-progress
Integrated Commissioning	Commissioning and Financial Management of Spot Contracts	End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Fieldwork in-progress
Integrated Commissioning	E-brokerage	End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Fieldwork in-progress
Public Health	Joint Strategic Assessment.	Focus of review to be agreed with the service	LOW	Not started

Finance	A&H Debt Recovery (Unsecured Debt)	As debt recovery was paused during the pandemic and the debt recovery process has been moved to Finance Operations team, the audit will be reviewing adequacy and effectiveness of controls	MEDIUM	Fieldwork in-progress
Children's Services				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Education	Schools Thematic Review	Review of key controls for sample of schools selected per the risk assessment.	HIGH	Four Schools Completed Two at draft report
Education	The Downley School Audit	New - Audit commissioned by the School Improvement Team following concerns of financial mismanagement.	HIGH	Completed
Social Care	Direct Payments (including clawbacks)	End to end process reviewing adequacy and effectiveness of controls in place	HIGH	Draft Report
Social Care	Placement and Panel Decisions	New There is an increase in spend within placements and assurance is required that controls are adequate. Requested by the Corporate Director.	HIGH	Fieldwork in-progress
Education	SEND Ofsted Improvement Plan Assurance	Evaluate the completeness adequacy of the improvement plan against the findings raised in the Ofsted report.	MEDIUM	Fieldwork in-progress
Social Care	Social Care Ofsted Improvement Plan Assurance	Evaluate the completeness adequacy of the improvement plan against the findings raised in the Ofsted report.	MEDIUM	Completed
Education	SEND Process review – Focused on ECCOH	End to end review of processes and evaluation of controls to identify inefficiencies in process and improvements to data quality.	HIGH	Fieldwork in-progress
Social Care	Section 17 Payments	End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Draft Report
Social Care	Supported Families Programme	Grant Verification	N/A	Completed
Education	Related Party Transaction Assurance (SFVS)	Verification work in line with DfE guidance	N/A	Not Yet Due
Communities				

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Highways & Technical Services	Parking On/Off Street	End to end review of processes and evaluation of controls on the new system.	HIGH	Draft Report
Highways & Technical Services	Streetworks	New – Review was requested by the Service Director in response on a number of complaints being received from	HIGH	Draft Report
Transport Services	Home to School Transport	End to end review of processes and evaluation of controls on the new system.	HIGH	Draft Report
Neighbourhood Services	Household Recycling Centres	New contract in place, review of processes at the HRC; and contract management with new contractor.	MEDIUM	Fieldwork in-progress
Neighbourhood Services	Business Licenses and Permits – Process review	End to end review of processes and evaluation of controls on the new system.	LOW	Not started
Neighbourhood Services	Southern Waste Round Re-organisation	Review of the service following the re-organisation to evaluate operating model along with key learnings from the assurance review.	HIGH	Draft Report
Neighbourhood Services	Southern Waste Round Re-organisation	Assurance review following increase complaints and waste collection performance following the re-organisation	HIGH	Completed
Culture, Sports & Leisure	Higginson Park	Financial Controls Audit	LOW	Fieldwork in-progress
Culture, Sports & Leisure	Farnham Park	Financial Controls Audit	LOW	Fieldwork in-progress
Highways & Technical Services	New Highways Contract Assurance	Provide assurance on the processes being proposed for the new contract arrangement	HIGH	Phase 1 – Complete Phase 2 – Complete

Planning, Growth & Sustainability

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Housing & Regulatory Services	Temporary Accommodation Assurance	NEW – Review commissioned by the Corporate Director and Monitoring Officer to understand the root cause of the estimated shortfall for FY22/23 of c.£3m.	HIGH	Completed
Housing & Regulatory Services	Enforcement (Housing)	Audit deferred from 21/22 audit plan. End to end process reviewing adequacy and effectiveness of controls in place.	LOW	Not started
Housing & Regulatory Services	Homelessness and Temporary Accommodation	Audit deferred from 20/21 & 21/22 audit plan, merged with Temporary Accommodation audit. This area has not been looked at before and it is a high-profile area in terms of the significant financial spend and reputational risk resulting from housing people in temporary and emergency accommodation for lengthy periods	HIGH	Completed
Planning & Environment	Building Control	Building control is subject to an external audit by the Local Authority Building Control. We recommend that this audit be cancelled as we can place reliance on the external audit.	MEDIUM	Cancel
Property & Assets	Property – Maintenance and Reactive Works	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Defer to 2023/24
Housing & Regulatory Services	Disability Facilities Grant (Use of the funding)	Review the process for commissioning housing adaptations and the use of the DFG fund. To include review of contractors used, VfM.	LOW	Not started
LEP	LEP Financial Controls Assurance	Evaluation of key financial controls	LOW	Not started
Strategic Transport & Infrastructure	Project Assurance	Strategic Transport & Infrastructure review of project management controls include reporting and escalation arrangements in place within the service.	HIGH	Completed
Finance	K2 Systems Audit	Large volume and value of transactions processed; therefore, an evaluation of key controls will be undertaken.	HIGH	Defer to 2023/24

Resources				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Business Operations	Blue Badges, Administration and Enforcement	To ensure that badges are only issued to residents who satisfy one or more of the eligibility criteria (as updated by the Disabled Persons (Badges for Motor Vehicles) (England) (Amendment) Regulations 2019 (S.I. 2019 No. 891) on 30 August 2019 to include 'hidden' disabilities) set out in the legislation that governs the scheme.	MEDIUM	Fieldwork in-progress
Business Operations	Business Support – Accounts Payable and Accounts Receivables	Review of financial controls and compliance to corporate procedures.	HIGH	Fieldwork in-progress
Business Operations	Shop4Support	End to end sales process review	MEDIUM	Defer to 2023/24
Business Operations	CRM Programme Assurance	New - The transition from multiple CRMs to a single unified one is a strategic change which is expected to deliver cost and operational benefits. Phase 1 is to provide assurance across multiple pillars in the transition for the Waste Service, identifying practical recommendations which can feed into the next phases of the review.	HIGH	Completed
HR & OD	Teachers Pensions – new system in place	New system in place, review process and controls in place	MEDIUM	Defer to 2023/24
HR & OD	Payroll Follow-up	Ensure that the actions from the 2021/22 audit have been fully implemented.	MEDIUM	Completed
HR & OD	Learning and Development	New - To review organisational, spend on learning and development to ensure consistency and quality of training.	HIGH	Fieldwork in-progress
Finance	Capital Programme	To ensure business cases are adequate, approved and projects on the programme are sufficiently monitored.	HIGH	Draft Report
Finance	Procurement Compliance	Ensure that procurement rules are clearly documented and followed in all procurement exercises.	MEDIUM	Fieldwork in-progress
Finance	Year End Assurance - Journals and Accruals	Compliance with financial controls	LOW	Fieldwork in-progress
Finance	Pensions	Evaluation of key controls	LOW	Not started
Finance	Completeness and Effectiveness of the	Evaluation of the adequacy of controls monitoring and assessment on the effectiveness of the assurance pack.	MEDIUM	Fieldwork in-progress

	Finance Assurance Pack			
Finance	Key Financial Systems	Evaluation of key financial controls	MEDIUM	Fieldwork in-progress
Finance	Scheme of Delegation – Financial and Non-Financial delegations	Evaluation of the Scheme of Delegation to ensure that these are understood by all and complied with when making decisions.	MEDIUM	Audit scoping in-progress
Finance	Council Tax	Evaluation of key financial controls	HIGH	Draft Report
Finance	National Non-domestic Rates	Evaluation of key financial controls	HIGH	Draft Report
Finance	Council Tax Reduction Scheme/ Housing Benefits	Evaluation of key financial controls	HIGH	Draft Report
IT	IT/Infrastructure Resilience – Per Audit Needs Assessment	A number of IT/Infrastructure resilience-related risks feature in the Council’s IT Risk Register. The audit will address; consideration of the impact of the pandemic on IT/infrastructure resilience, People, process, and technology perspective, including a high-level review of the IT architecture and technology in place.	HIGH	Defer to 2023/24
IT	Disaster Recovery and Backups – Per Audit Needs Assessment	Disaster recovery was noted as having a residual risk score of 10 in the Council’s IT risk register with a fully tested strategy and plan required to provide the Council assurance that full business continuity can be provided. This audit would test controls in regard to backup scope, frequency, offsite location, testing and recovery.	HIGH	Defer to 2023/24
IT	Change/Patch Management	This audit will consider the following: 1. Change to infrastructure and applications are governed through a consistent policy/process; 2. The change process addresses the request, impact, authorisation, testing, deployment of changes; 3. Comparison with LG peers concerning good change control practice commonly identified; 4. Patch management is undertaken across the estate in a complete, accurate and timely manner.	HIGH	Fieldwork in-progress

Counter Fraud Plan		
Proactive/ Probity Activity	NFI data matches	Support services with collating the NFI data and determining an approach for prioritising the instances that require investigation.
	Blue badge abuse	Investigate blue badges that have been in place for long periods and ensure that these are valid.
	Covid grant recovery	Undertaking post payment assurance and identify and investigate instances of possible false claims
	Schools	Lessons learnt from 21/22 investigations to be shared with all schools and presented via schools' forum.
	Fraud awareness training	Hold formal sessions to groups across the Council to raise awareness of what the Business Assurance Team's responsibilities are in relation to fraud and counter-fraud, different types of fraud, fraud risks, whistleblowing procedures etc.
	Internal Communication on Fraud	Send messages across the Council to promote 'good practice' and raise awareness of potential indicators of fraud and staff responsibilities.
	Policy Reviews	Review and refresh the key fraud policies, including Anti-Fraud and Corruption Policy.
Reactive Activity	Assess cases referred via whistleblowing channels and investigate where necessary.	
Continuous Improvement	Embed the case management system	
	Fraud networking and chairing of key networks	
External Clients		No. of Days
BMKFA	Audit plan approved and date for audit delivery agreed with the clients. Plan to be delivered by February 2022 ahead of their external audit.	110
Academies	Audit plans approved and key days for audit delivery agreed with the Academies	30