



**Leicester  
City Council**

**Cabinet Briefing  
Cabinet  
Audit Committee**

**17<sup>th</sup> March 2008  
31<sup>st</sup> March 2008  
19<sup>th</sup> June 2008**

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**Anti-Fraud and Corruption Policy and Strategy**

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**Report of Chief Finance Officer**

**1. Purpose of Report**

- 1.1. To present a revised Anti-Fraud and Corruption Policy and Strategy for approval.
- 1.2. The Policy was last reviewed by the Standards and Audit Committee on 6<sup>th</sup> December 2006 and approved by the Cabinet on 11th December 2006.
- 1.3. The Corporate Directors' Board have considered this report and endorsed the strategy and policy.

**2. Recommendations**

- 2.1. The Cabinet is recommended to
  - 2.1.1. Endorse and adopt the revised Anti-Fraud & Corruption Policy and Strategy and Action Plan.
  - 2.1.2. Agree that responsibility for future review and approval of the anti-fraud, anti-corruption and whistle blowing policies and procedures should be passed to the Audit Committee.
- 2.2. The Audit Committee is recommended to
  - 2.2.1. Endorse and approve the revised Anti-Fraud & Corruption Policy and Strategy and its associated Action Plan as set out in the supporting information attached

**3. Report**

- 3.1. The aim of the Anti-Fraud and Corruption Policy is to place on record the Council's approach to fraud and corruption affecting its activities.
- 3.2. The Council's objectives as reflected in its draft 25-year vision include the provision of quality services. Fraud and Corruption if left unchallenged, has a corrosive effect on service delivery, the organisation and its partners.
- 3.3. In order to create the right environment in which to tackle the debilitating impact fraud and corruption can have, an updated Anti-Fraud and Corruption Strategy and Policy has been prepared taking into account the contents of the Chartered Institute of Public Finance & Accountancy (CIPFA) publication "*Managing The Risk Of Fraud*".
- 3.4. The key elements of the policy can be summarised as being
  - 3.4.1. Expression of a "zero tolerance" of fraud and corruption (the risk of which will always be with us).
  - 3.4.2. A clear statement that the Council will take all reasonable steps to seek recompense for losses caused by such activities. This will include
    - prosecution (where the power exists),
    - civil recovery proceedings,
    - recovery from future pay,
    - charges against pension contributions,
    - claims against relevant insurance policies.
    - prompt and appropriate disciplinary action
  - 3.4.3. Proactive publicity for cases of proven fraud as a deterrent to others
  - 3.4.4. Considering the risk of fraud as a key element of all new policy and procedural changes
  - 3.4.5. Encouragement of positive fraud searching techniques focussed on activities known to possess a higher degree of loss due to fraud and/or corruption.
  - 3.4.6. Conducting CRB checks for all staff who, through their jobs handle cash, collect payments on behalf of the Council, are responsible for

making payments to third parties, or who can grant rights that have value (e.g. licences).

3.4.7. The delivery of an enhanced training programme for all staff as part of the Leicester Learning Core programme. This training would be targeted at managers (covering such matters as checking of expense claims, mileage claims, timesheets) and generally at all staff as a means of raising awareness of fraud. Recent surveys show that most fraud is committed by staff of long standing, rather than new employees.

3.4.8. Regular internal publicity to promote awareness of the issues.

3.5. Amongst other things it stresses the need for a clear lead being given from members and Management that fraud and other impropriety is not tolerated and will be treated seriously, together with a consistent response whenever it is found.

3.6. Fraud and other impropriety also opens the Council to employment tribunals, if staff committing the same acts are not treated equally by way of sanction. There have been examples in the past.

3.7. Many of the actions required to implement this policy address the culture of the organisation. As such it not possible to measure the extent of completion. Nevertheless, if the policy is to be effective, a change of culture is necessary. This applies specifically to

3.7.1. Ensuring that new policy and procedures consider the risk of fraud and corruption and are designed to minimise the risk of financial irregularity and loss.

3.7.2. Ensuring that where fraud corruption or other impropriety is proven all possible sanctions are considered.

3.8. The following documents are attached to this report

- Anti-Fraud & Corruption Policy and Strategy (Appendix 1)
- Action Plan to implement the strategy (Appendices 2&3)

#### **4. Conclusion**

4.1. Fraud and corruption is not just an issue for Internal Audit or the Chief Finance Officer.

4.2. Fraud flourishes in environments that do not accept that there is always a risk and that the key risks arise from direct management action or inaction.

- 4.3. It is recognised that it will be difficult to move from our current position to one in which we can truly state that the Council does not tolerate fraud and corruption as set out in the Policy.
- 4.4. The Audit Committee, at its meeting on 20<sup>th</sup> March 2008, will be asked to agree changes to its terms of reference and to recommend those changes to the Council on 27<sup>th</sup> March 2008. These include making the Audit Committee responsible for the review and approval of the Council's anti-fraud, anti-corruption and whistle blowing policies and procedures.
- 4.5. The Cabinet is asked to note this change and endorse it.

## 5. Financial and Legal Implications

- 5.1. This report requires significant investment of time, particularly training for managers and staff generally.. The Corporate Counter Fraud Team will deliver the training but departments will need support this by allowing their managers and staff to attend. The costs associated with the Corporate Counter Fraud Teams Action Plan will be met from Internal Audit's budget.

## 6. Legal Implications

These are covered in the report.

## 7. Other Implications

OTHER IMPLICATIONS	YES/NO	Paragraph References Within Supporting Information
Equal Opportunities	N	
Policy	N	
Sustainable and Environmental	N	
Crime and Disorder	Y	This report is concerned in its entirety with Fraud and Corruption, both of which a criminal offences.
Human Rights Act	N	
Elderly/People on Low Income	N	

## 8. Background papers – Local Government Act 1972

Leicester City Council's Anti-Fraud and Corruption Policy and Strategy (As adopted by the Cabinet on 11th December 2006)  
 Leicester City Council's Finance Procedure Rules  
 Leicester City Council's Constitution  
 Leicester City Council's Code of Conduct for Behaviour at Work  
 Leicester City Council's Information Security Policy Statement

Leicester City Council's Prosecutions Policy  
Leicester City Council's Internal Audit Charter  
Leicester City Council's Investigators Code of Conduct  
Public Bodies Corrupt Practices Act 1889  
Chartered Institute of Public Finance & Accountancy (CIPFA) publication  
*Managing The Risk Of Fraud*

## 9. Consultations

- 9.1. All Corporate Directors, Members of Strategic Resources Group, Heads of Finance and the Audit Commission, have been consulted on the report.
- 9.2. Comments have also been sought from other senior officers including The Head of Employment Services, The Head of Development and Learning, The Head of Revenues and Benefits and The Income Collection Manager.

## 10. Report Author

Laurie Goldberg, Head of Audit & Governance, Financial Services, Resources Department, extension 297402.

Mark Noble  
Chief Finance Officer

<b>Key Decision</b>	No
<b>Reason</b>	N/A
<b>Appeared in Forward Plan</b>	N/A
<b>Executive or Council Decision</b>	Executive (Cabinet)

**Leicester City Council**  
**Anti-Fraud and Corruption Policy and Strategy**

**1. Policy Statement**

Leicester City Council is totally committed to both maintaining a zero tolerance towards fraud and corruption and to the prevention, deterrence, detection and the investigation of all forms of fraud and corruption affecting its activities.

This policy applies equally to members, managers, employees (including those employed through agencies) consultants, those contracted to deliver services for or on behalf of Leicester City Council and agents of Leicester City Council. It also applies to third parties including members of the public and third party organisations.

**2. Policy Objectives**

To establish and promote a culture of integrity, openness and honesty in the conduct of the Council's business thereby reducing levels of fraud, corruption and financial irregularity by:

- Embedding fraud risk management into the culture and operations of the Council.
- Providing a framework for managers to enable them to detect deter and prevent fraud.
- Providing adequate investigative resources to support managers to deter, detect and prevent fraud.

**3. Desired outcomes from the Policy**

- Higher profile and awareness of Fraud throughout the Council.
- Greater management awareness of the risks of fraud and corruption.
- Improved management controls.
- Improved compliance with Council policy, procedures and practices, for example Finance Procedure Rules and Contract Procedure Rules, as evidenced by ongoing management monitoring, Internal Audit reviews and the level of identified fraud and irregularity.

**4. Strategy**

In order to implement its policy objectives the Council will

- Put in place a counter-fraud and corruption strategy linked to the Council's overall strategic objectives.

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- Stimulate commitment from members and managers to reducing losses due to fraud and corruption to an absolute minimum.
- Ensure that policies and procedures designed to prevent and deter fraud and corruption are adopted and consistently implemented across the Council.
- Ensure that any new policies and procedures consider the risk of fraud and corruption and are designed to minimise the risk of financial irregularity and loss.
- Utilise the full range of integrated actions available to prevent, deter, detect, sanction and seek redress for fraud and corruption.
- Measure the level of fraud and corruption across the Council and introduce and maintain measures to reduce it.
- Require support by members and directors to foster a zero tolerance culture against fraud and corruption in the organisation.
- Provide the necessary resources and appropriate authority to management and those tasked with countering and dealing with fraud and corruption.

**5. Measuring success**

The following indicators will be used to monitor the implementation of the Anti-Fraud and Corruption Policy and Strategy:

- The number of suspicions of fraud identified by or referred to the Counter-Fraud Team and Housing Benefit Investigations Team.
- The number of cases investigated in which fraud or corruption is proven.
- The value of amounts misappropriated (of all kinds including employee time), both in absolute terms and as a proportion of the Council's annual expenditure.
- Annual survey by the Counter-Fraud Team to test managers' awareness of fraud and corruption.
- Housing Benefit Fraud Sanctions.
- The number of employees disciplined for offences involving fraud or corruption.

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This Policy was approved by the Audit Committee at its meeting on 20 March 2008 and shall be subject to regular review by the Chief Finance Officer and Audit Committee.



**Anti-Fraud & Corruption Policy and Strategy**  
**Action Plan**

	Objective	Actions	Responsible Officer	Target Date
<b>1. Embed Fraud Risk Management into the Culture &amp; Operations of the Council</b>				
1.1	Ensure that policies and procedures designed to prevent & deter fraud and corruption are adopted and implemented across the authority.	Provide training for all new and existing managers on Policies and Procedures relating to financial matters. Regular refresher training to be provided thereafter	Head of Learning and Development  Head of Audit and Governance	A programme of training for new managers commenced in January 2008.  Training for existing managers to commence by 01/09/2008
1.2		Provide regular refresher training for members on expected standards of conduct and behaviour and the importance of compliance with The National Members Code of Conduct and Political Conventions.	Service Director (Democratic Services)	Discussions have taken place with the Standards Committee and Group Whips to develop ways of reaching the target audience. In addition to workshops a programme of visits to political parties, one to one meetings and the distribution of fact sheets is being developed.
1.3		There is an existing requirement for Employees to declare any interests on commencement of employment. Further declarations should be made annually including advising the authority where there are no interests to declare.	Head of Employment Services	31/12/2008

**Anti-Fraud & Corruption Policy and Strategy**  
**Action Plan**

	<b>Objective</b>	<b>Actions</b>	<b>Responsible Officer</b>	<b>Target Date</b>
1.4		<p>Conduct regular reviews of the register of gifts and hospitality to ensure that it is being used and that any gifts or hospitality received were appropriate. Any areas of concern to be reported to the Audit Committee.</p> <p>Existing requirements for employees to declare gifts and hospitality to be properly enforced.</p>	<p>Head of Employment Services</p> <p>Service Directors</p>	At least annually.
1.5		Members to be regularly reminded of the rules surrounding the acceptance of gifts and hospitality and the members register of gifts and hospitality to be regularly reviewed.	Service Director (Democratic Services)	At least annually.
1.6		Heads of Finance to be reminded of the need to consult Internal Audit when developing new procedures affecting financial management.	Head of Audit & Governance	30/09/08

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**Action Plan**

	<b>Objective</b>	<b>Actions</b>	<b>Responsible Officer</b>	<b>Target Date</b>
1.7	Monitor the effectiveness of investigations work.	Housing Benefits Investigations Team to provide monthly statistics to the Head of Revenues & Benefits.	Senior Investigations Officer, Housing Benefits	Monthly  <i>This already happens and stats are also sent to the DWP on a quarterly basis.</i>
1.8		Housing Benefits Investigations Team to regularly review and update their procedures manual.	Senior Investigations Officer, Housing Benefits	As required and at least annually.  <i>The manual and procedures were re-written in may 2006 and are reviewed on a regular basis. Last review June 2007 as part of the Benefits CPA annual assessment.</i>
1.9	Encourage employees to report suspicions of fraud or corruption.	Regularly review and publicise the whistle blowing procedures.	Service Director (Business Improvement)	At least annually
1.10		Produce an annual Fraud Report for the Audit Committee. Identifying the impact of interventions, common themes and the impact on future service plans.	Head of Audit & Governance	Annually
1.11		Keep the Audit Committee regularly advised of new developments including potential proactive fraud	Head of Audit & Governance	At least twice annually

**Anti-Fraud & Corruption Policy and Strategy**  
**Action Plan**

	Objective	Actions	Responsible Officer	Target Date
		prevention work.		
<b>2. Provide a framework for managers to enable them to deter and prevent fraud.</b>				
2.1	Reduce the opportunity for fraud when working with other organisations and agencies.	Ensure that framework agreements outlining who will investigate suspected financial irregularities and how they will be investigated are incorporated in partnership and other agreements.	Head of Legal Services Head of Corporate Procurement, Support & Income Services	31/12/08
2.2		Review the work being done by the partner organisation or agency and consider the risk of fraud and corruption.  Ensure that there are regular meetings with the partner organisation or agency to implement and update the agreements.	Departmental Heads of Finance	31/12/08
2.3	Assess the effectiveness of publicity in order to maximise the percentage of the public who recognise their responsibilities to protect the organisation.	Develop a mechanism to evaluate the effectiveness of Housing Benefit anti-fraud campaigns.	Senior Investigations Officer, Housing Benefits	<i>31/03/09 All calls to the Benefits fraud line are logged and analysed, Trends relating to HB fraud is also monitored and used</i>

**Anti-Fraud & Corruption Policy and Strategy**  
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	<b>Objective</b>	<b>Actions</b>	<b>Responsible Officer</b>	<b>Target Date</b>
				<i>to inform future campaigns.</i>
2.4	Ensure that all employees are eligible to be employed by the council and that, where appropriate, further checks are made in respect of their qualifications/suitability etc.	All HR staff involved in recruitment to be trained on rules surrounding eligibility to work in the UK.	Head of Employment Services	31/12/08
2.5		HR Recruitment Team Manager to monitor the checks being undertaken by the HR Recruitment Team to ensure that they are being done and to review the propriety checks annually to ensure their effectiveness.	Head of Employment Services	Checks to be implemented by 31/12/08
2.6		HR staff to ensure that CRB checks are carried out where appropriate and that employees (including those appointed through agencies) for whom there is a statutory requirement to be CRB checked do not take up posts until CRB checks have been satisfactorily completed.	Service Director (Business Improvement) and Corporate Directors	Immediately
<b>3. Reduction in levels of fraud, corruption and financial irregularity.</b>				
3.1	Provide the necessary resources to investigate, sanction and seek redress when fraud or corruption is	Review and assess the adequacy of the work of the	Head of Revenues &	At annual appraisal.

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**Action Plan**

	<b>Objective</b>	<b>Actions</b>	<b>Responsible Officer</b>	<b>Target Date</b>
	suspected or proven.	Benefits Investigation Team regularly.	Benefits	<i>Current activity for 2007/08 is already a level 4 CPA rating for the Benefits Service, which is based on the caseload. Although, this indicator will not be part of the national framework for next year, I would suggest that it should be retained for HB fraud, as it is a better indicator of the level of resources required.</i>
3.2		Produce an annual report on the outcomes of disciplinary procedures to identify the extent of consistent application.  Review disciplinary procedures in the light of the report on outcomes.	Service Director (Business Improvement)  Service Director (Business Improvement)	31/03/09
3.3	Ensure that all officers working on counter fraud are professionally trained and accredited and know what is expected of them.	Monitor the learning and development of counter-fraud officers and provide training where required. Define outcomes and expectations of the Housing Benefit Investigations Team.	Head of Revenues & Benefits	At annual appraisal.  <i>All Investigators are PINS accredited.</i>  <i>Performance is monitored via quality assurance checks and regular supervision sessions. Waiting to the annual</i>

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**Action Plan**

	<b>Objective</b>	<b>Actions</b>	<b>Responsible Officer</b>	<b>Target Date</b>
				<i>appraisal is not appropriate.</i>
3.4	Ensure that all counter-fraud officers work in accordance with a clear ethical framework and maintain the highest standards of personal conduct.	Develop and regularly review an Investigators Code of Conduct.	Head of Revenues & Benefits	<i>Code of Conduct for HB fraud produced May 2006, to be reviewed annually. Last reviewed April 2007.</i>
3.5		Housing Benefits Investigations Team to apply appropriate sanction where fraud proven.	Head of Revenues & Benefits	Ongoing  <i>DWP statistics already prove that the HB Service is working at a Level 4 CPA rating. Also there are management monitoring processes in place to ensure that the Investigators are giving the appropriate sanction.</i>
3.6	Monitor the extent to which the application of sanctions is successful.	On completion of Housing Benefit Investigations an analysis to be undertaken of those cases where no sanction applied to determine the reasons why.	Head of Revenues & Benefits	30/06/08  <i>No sanctions means no fraud or not in public interest. A report is produced on every closure, which identify action taken, findings, conclusions and any recommendations.</i>  <i>In addition management check a sample of closed cases to ensure all</i>

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	Objective	Actions	Responsible Officer	Target Date
				<i>appropriate enquiries have been undertaken.</i>
3.7	To recover losses suffered as a result of fraud or corruption and maximise the recovery of any losses from employees.	Develop a policy to recover losses suffered as a result of fraud or corruption.  Monitor the recovery of monies deemed recoverable.	Service Director (Business Improvement) and  Head of Legal Services and  Insurance & Claims Manager  Income Collection Manager	31/12/08
3.8		Monitor the recovery of Housing Benefit and Council Tax Benefit overpaid as a result of fraud or corruption.	Head of Revenues & Benefits  Income Collection Manager	31/12/08  <i>We already have a process in place to identify this type of case. For cases that are still claiming benefits a higher recovery rate is taken from on going benefit. For cases not on benefit these are sent to the Income Management Team and they are responsible for collecting the debt. The Income Management Team provide regular information to confirm that they are collecting the monies.</i>



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**Officer Action Plan**

<b><u>Corporate Directors</u></b>	
<ul style="list-style-type: none"> <li>Employees (including those appointed through agencies) for whom there is a statutory requirement to be CRB checked do not take up posts until CRB checks have been satisfactorily completed.</li> </ul>	<b>Immediately</b>
<b><u>Service Directors</u></b>	
<ul style="list-style-type: none"> <li>Existing requirements for employees to declare gifts and hospitality to be properly enforced.</li> </ul>	<b>At least annually</b>
<ul style="list-style-type: none"> <li>Conduct regular reviews of the register of gifts and hospitality to ensure that it is being used and that any gifts or hospitality received were appropriate. Any areas of concern to be reported to the Audit Committee.</li> </ul>	<b>Annual</b>
<b><u>Service Director (Democratic Services)</u></b>	
<ul style="list-style-type: none"> <li>Provide regular refresher training for members on expected standards of conduct and behaviour and the importance of compliance with The National Members Code of Conduct and Political Conventions.</li> </ul>	<b>Ongoing</b>
<ul style="list-style-type: none"> <li>Members to be regularly reminded of the rules surrounding the acceptance of gifts and hospitality and the members register of gifts and hospitality to be regularly reviewed.</li> </ul>	<b>At least annually.</b>
<b><u>Service Director (Business Improvement)</u></b>	
<ul style="list-style-type: none"> <li>Regularly review and publicise the whistle blowing procedures.</li> </ul>	<b>At least annually</b>
<ul style="list-style-type: none"> <li>HR staff to ensure that CRB checks are carried out where appropriate and</li> <li>Employees (including those appointed through agencies) for whom there is a statutory requirement to be CRB checked do not take up posts until CRB checks have been satisfactorily completed.</li> </ul>	<b>Immediately</b>
<ul style="list-style-type: none"> <li>Produce an annual report on the outcomes of disciplinary procedures to identify the extent of consistent application.</li> <li>Review disciplinary procedures in the light of the report on outcomes.</li> </ul>	<b>31/03/09</b>
<ul style="list-style-type: none"> <li>Develop a policy to recover losses suffered as a result of fraud or corruption.</li> </ul>	<b>31/12/08</b>
<ul style="list-style-type: none"> <li>Monitor the recovery of monies deemed recoverable</li> </ul>	<b>31/12/08</b>
<b><u>Head of Legal Services</u></b>	
<ul style="list-style-type: none"> <li>Ensure that framework agreements outlining who will investigate suspected financial irregularities and how they will be investigated are incorporated in partnership and other agreements.</li> </ul>	<b>31/12/08</b>
<ul style="list-style-type: none"> <li>Develop a policy to recover losses suffered as a result of fraud or corruption.</li> </ul>	<b>31/12/08</b>

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<b><u>Head of Revenues &amp; Benefits</u></b>	
<ul style="list-style-type: none"> <li>Review and assess the adequacy of the work of the Benefits Investigation Team regularly.</li> </ul>	<b>At annual appraisal</b>
<ul style="list-style-type: none"> <li>Monitor the learning and development of counter-fraud officers and provide training where required.</li> </ul>	<b>At annual appraisal.</b>
<ul style="list-style-type: none"> <li>Define outcomes and expectations of the Housing Benefit Investigations Team</li> </ul>	<b>At annual appraisal.</b>
<ul style="list-style-type: none"> <li>Develop and regularly review an Investigators Code of Conduct.</li> </ul>	<b>Ongoing</b>
<ul style="list-style-type: none"> <li>Housing Benefits Investigations Team to apply appropriate sanction where fraud proven</li> </ul>	<b>Ongoing</b>
<ul style="list-style-type: none"> <li>On completion of Housing Benefit Investigations an analysis to be undertaken of those cases where no sanction applied to determine the reasons why.</li> </ul>	<b>30/06/08</b>
<ul style="list-style-type: none"> <li>Monitor the recovery of Housing Benefit and Council Tax Benefit overpaid as a result of fraud or corruption.</li> </ul>	<b>31/12/08</b>
<b><u>Head of Corporate Procurement and Support &amp; Income Services</u></b>	
<ul style="list-style-type: none"> <li>Ensure that framework agreements outlining who will investigate suspected financial irregularities and how they will be investigated are incorporated in partnership and other agreements.</li> </ul>	<b>31/12/08</b>
<b><u>Head of Learning and Development</u></b>	
<ul style="list-style-type: none"> <li>Provide training for all new and existing managers on Policies and Procedures relating to financial matters. Regular refresher training to be provided thereafter</li> </ul>	<b>Programme commenced in January 2008.</b>
<b><u>Head of Employment Services</u></b>	
<ul style="list-style-type: none"> <li>There is an existing requirement for Employees to declare any interests on commencement of employment. Further declarations should be made annually including advising the authority where there are no interests to declare.</li> </ul>	<b>31/12/2008</b>
<ul style="list-style-type: none"> <li>Conduct regular reviews of the register of gifts and hospitality to ensure that it is being used and that any gifts or hospitality received were appropriate. Any areas of concern to be reported to the Audit Committee.</li> </ul>	<b>Annually</b>
<ul style="list-style-type: none"> <li>All HR staff involved in recruitment to be trained on rules surrounding eligibility to work in the UK.</li> </ul>	<b>31/12/08</b>
<ul style="list-style-type: none"> <li>HR Recruitment Team Manager to monitor the checks being undertaken by the HR Recruitment Team to ensure that they are being done and to review the propriety checks annually to ensure their effectiveness.</li> </ul>	<b>31/12/08</b>

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<b><u>Departmental Heads of Finance</u></b>		
<ul style="list-style-type: none"> <li>Review the work being done by the partner organisation or agency and consider the risk of fraud and corruption.</li> </ul>		<b>30/09/08</b>
<ul style="list-style-type: none"> <li>Ensure that there are regular meetings with the partner organisation or agency to implement and update the agreements.</li> </ul>		<b>31/12/08</b>
<b><u>Managers</u></b>		
<ul style="list-style-type: none"> <li>Managers to undertake a fraud risk assessment following their fraud awareness training and introduce and undertake appropriate security checks.</li> </ul>		<b>On completion of training</b>
<b><u>Insurance &amp; Claims Manager</u></b>		
<ul style="list-style-type: none"> <li>Develop a policy to recover losses suffered as a result of fraud or corruption.</li> </ul>		<b>31/12/08</b>
<ul style="list-style-type: none"> <li>Monitor the recovery of monies deemed recoverable.</li> </ul>		<b>31/12/08</b>
<b><u>Income Collection Manager</u></b>		
<ul style="list-style-type: none"> <li>Develop a policy to recover losses suffered as a result of fraud or corruption.</li> </ul>		<b>31/12/08</b>
<ul style="list-style-type: none"> <li>Monitor the recovery of monies deemed recoverable.</li> </ul>		<b>30/09/08</b>
<b><u>Senior Investigations Officer, Housing Benefits</u></b>		
<ul style="list-style-type: none"> <li>Housing Benefits Investigations Team to provide monthly statistics to the Head of Revenues &amp; Benefits.</li> </ul>		Monthly
<ul style="list-style-type: none"> <li>Housing Benefits Investigations Team to regularly review and update their procedures manual.</li> </ul>		<b>As required and at least annually.</b>
<ul style="list-style-type: none"> <li>Develop a mechanism to evaluate the effectiveness of Housing Benefit anti-fraud campaigns.</li> </ul>		<b>31/03/09</b>
<b><u>Head of Audit &amp; Governance</u></b>		
<ul style="list-style-type: none"> <li>Provide training for all new and existing managers on Policies and Procedures relating to financial matters. Regular refresher training to be provided thereafter</li> </ul>		Immediately
<ul style="list-style-type: none"> <li>Heads of Finance to be reminded of the need to consult Internal Audit when developing new procedures affecting financial management.</li> </ul>		Annual
<ul style="list-style-type: none"> <li>Produce an annual Fraud Report for the Audit Committee. Identifying the impact of interventions, common themes and the impact on future service plans.</li> </ul>		Annual
<ul style="list-style-type: none"> <li>Keep the Audit Committee regularly advised of new developments including potential proactive fraud prevention work.</li> </ul>		Bi-annually