

ANNUAL FRAUD REPORT

2018/19

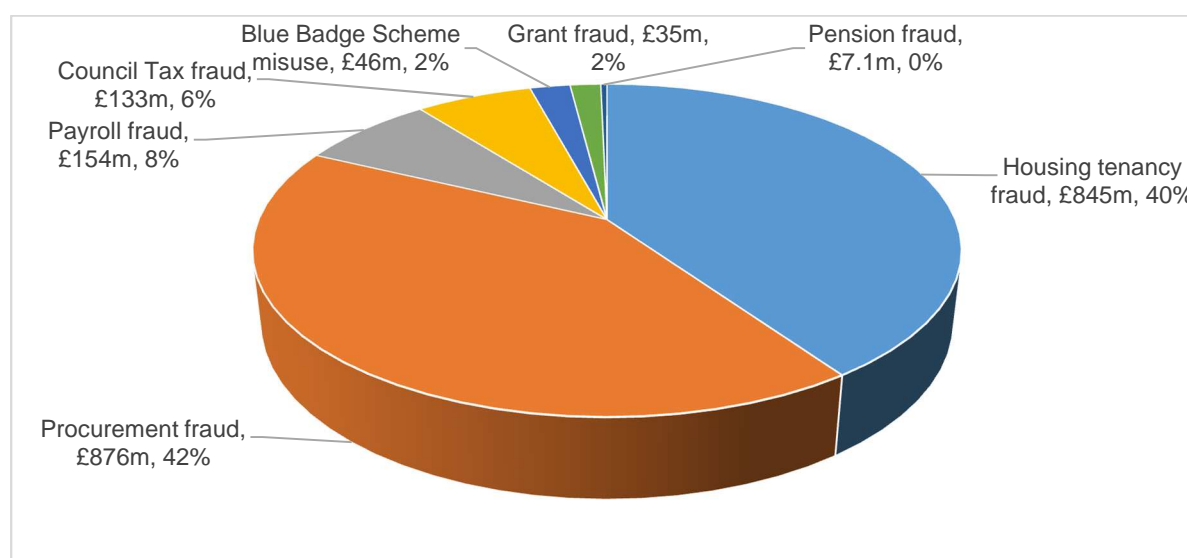
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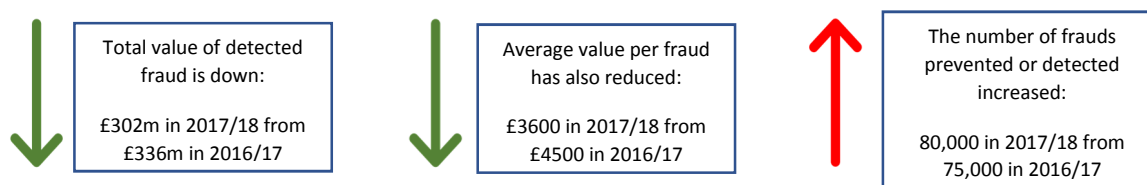
1. National Fraud Landscape

- 1.1. The CIPFA Counter Fraud Centre (CCFC) publication, 'Fighting Fraud & Corruption Locally' (FFCL), was published in 2016 and remains the local government counter fraud and corruption strategy. The strategy is due for renewal in 2019, and this Council's Internal Audit Team is engaged in the consultations around its refresh.
- 1.2. The strategy provides a blueprint for a response to fraud and corruption perpetrated against local authorities, following the core principles of 'Acknowledge, Prevent and Pursue'. The strategy estimates fraud losses across all sectors in the UK to be £52 billion, of which £20.6 billion is thought to be perpetrated against the public sector. Local government losses are considered to be around £2.1 billion, comprising the following components:

Figure 1 – Breakdown of estimated losses of £2.1 billion to fraud in local government













- 1.3. The Council takes part in the CCFC's Counter Fraud and Corruption Tracker (CFaCT) which continues to provide a national picture of fraud, bribery and corruption in local government. Despite a reduction in the number of County Councils who responded to the CFaCT 2018 (slightly below 60% compared to slightly over 70% in 2017), the tracker allows the Council to consider trends and analysis in a meaningful, comparative way. Key findings from the 2018 exercise are set out below:



The main targets for fraud, based on the volume of investigations or value of the financial loss, are set out below in Figure 2.

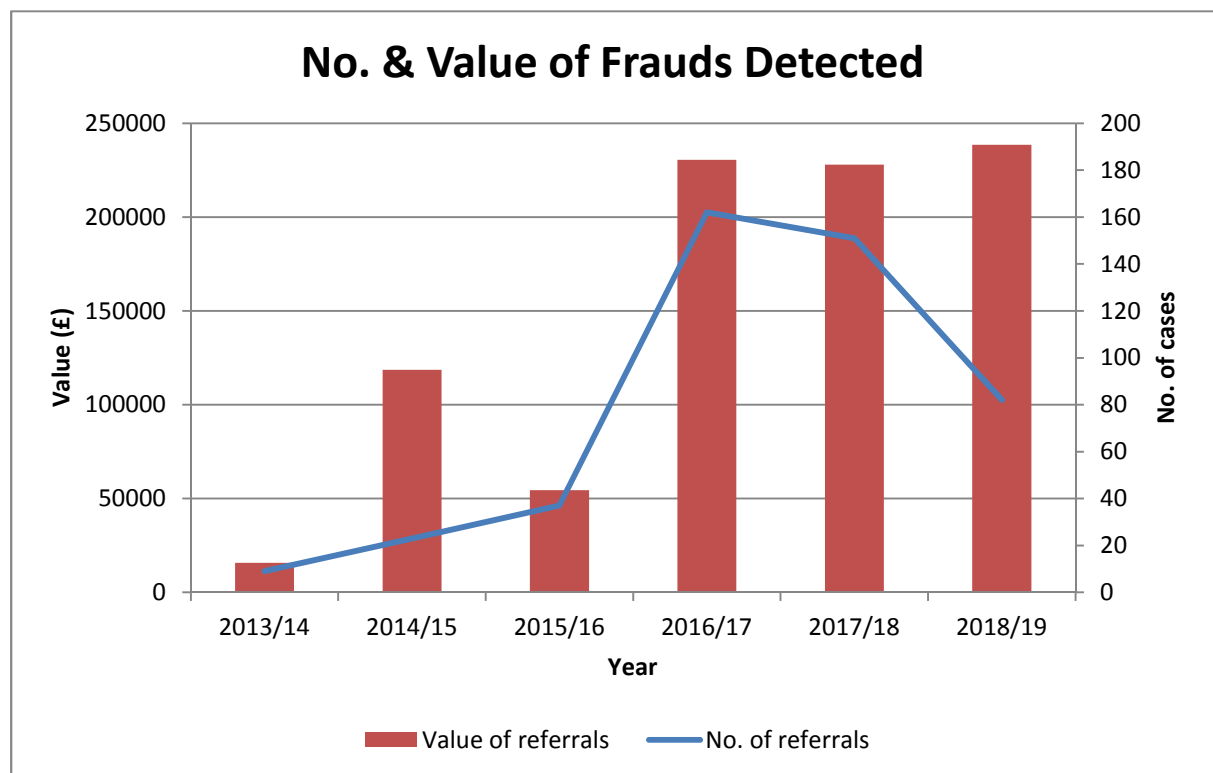
Figure 2 – Key targets for fraud against local authorities extracted from CFaCT

Fraud Target	Movement in Value/Volume 2016/17 to 2017/18	Context to fraud target
Disabled Parking Concessions	 156% increase in volume 70% increase in value	<ul style="list-style-type: none"> No standard way to calculate the value of this type of fraud Offenders are often prosecuted and fined Cost awarded to prosecuting authority but may not meet the full cost of the investigation and prosecution This type of fraud may be an indicator of other benefits-related frauds
Adult Social Care – personal budget	 27% increase in volume 14% increase in value	<ul style="list-style-type: none"> Fall in the average value per case for all adult social care cases - £9,000 in 2017/18 compared to £12,500 in 2016/17 Significant rise in the number of frauds not related to personal budgets Many authorities have strengthened controls and funded training to tackle personal budget fraud - value per case has fallen to under £9,800 in 2017/18 compared to over £10,000 in 2016/17
Adult Social Care - other	 121% increase in volume 25% increase in value	
Insurance	 24% reduction in volume 31% reduction in value	<ul style="list-style-type: none"> Targeted work to tackle insurance fraud - insurance companies are working with organisations to develop new ways to identify fraud and abuse within the system
Procurement	 28% reduction in volume 16% reduction in value	<ul style="list-style-type: none"> Remains one of the most significant areas of fraud risk, despite the reductions It can be difficult to measure the value of fraud cases 25% of reported cases were insider fraud A further 20% were linked to serious and organised crime
Serious & Organised Crime	 Number of cases more than doubled	<ul style="list-style-type: none"> Ministry of Housing, Communities & Local Government is targeting this area and its links with procurement fraud
Payroll	 32% reduction in volume Value remained the same	<ul style="list-style-type: none"> 51% of the payroll cases investigated or prevented were reported as insider fraud Recruitment fraud - fraud practitioners' work often results in applications being refused or withdrawn, therefore the value of cases is likely to represent estimated savings in salary that would otherwise have been paid
Expenses	 55% reduction in volume 70% reduction in value	
Recruitment	 13% increase in volume 145% increase in value	
Pension	 28% reduction in volume 29% reduction in value	

2. Incidence of Fraud Prevention and Detection at Nottinghamshire County Council

- 2.1. The Council is committed to responding to the threat of fraud and it continues to take a zero-tolerance stance. Internal Audit, the Counter Fraud Specialist and departmental staff undertake a variety of activities on a daily basis that prevent and detect fraud. A minority of cases result in sufficient evidence to warrant the use of the prosecution sanction.
- 2.2. Within this section we have tried to recognise both fraud detection and fraud prevention outcomes in assessing the value of the Council's overall exposure to suspected and possible fraudulent activity.
- 2.3. During 2018/19, updates on counter fraud activities and suspected cases were brought to the attention of the senior leadership team and were also discussed at regular meetings between the Group Manager – Assurance and the Chair of the Governance & Ethics Committee. The progress with counter fraud activities and case work is reported in the form of a Counter Fraud Progress Report to the Governance & Ethics Committee during the year.
- 2.4. Figure 3 analyses the trend over the last five years in the number and value of fraud prevention and fraud detection cases at the Council. In 2018/19, the total number of cases decreased by 46%, but the estimated value increased by 4.5%. The cases included in the analysis incorporate activity to prevent a payment, stop an entitlement, reduce a contribution paid by the council or to challenge an insurance claim.

Figure 3



2.5. The chart shows a consistent value of detected and prevented fraud compared with recent years, despite a reduction in the number of cases. This is mainly due to a reduction in the volume of cases involving users of adult care services depriving themselves of assets in order to avoid contributing to their care costs. A summary of the cases identified in 2018/19 is presented below:

Figure 4 - Summary of prevented and detected cases of fraud in 2018/19

Nature of fraud	Detection Source	Value involved (£)	Response status
Blue Badge – Misuse (7 Penalty Notices)	Civil Parking Enforcement Officers	unquantified	Misuse resulting in the cessation of pass.
Social Care – Fraud Referrals cases (8 cases)	Internal Controls	68,193.39	A range of cases - action is taking place from police referral to payment recovery.
Social Care – Deprivation of Assets (16 cases)	Financial Assessment Challenge	75,631	Estimated annual reduction in NCC costs
Social Care – Deprivation of Assets – Section 70 (2 cases)	Financial Assessment Challenge	11,295.60	Estimated annual reduction in NCC costs
Procurement – duplicate payments to suppliers (15 payments detected)	Use of dedicated analytical software by the Business Services Centre	33,843.97	Internal control processes prior to actual payment.
Insurance – successfully defended claims (*1)	Internal controls within claims handling	2.6m	Internal controls
Insurance – suspected fraudulent claims (1 case)	Internal controls within claims handling	8,000	The claim is expected to be successfully repudiated
Internal Audit – fraudulent job application (1 case)	Internal recruitment checks	5,000	The preferred candidate has not been appointed
Bank Mandate – attempt to transfer funds to an individual's account (1 case)	Internal Controls	350	Transfer not undertaken
Schools - Credit Card – attempted fraudulent use of credit card (1 case)	Internal Controls	1,334	Investigated by Barclay card
Procurement – overcharging on invoice payment (1 case)	Internal Controls	1,500	Payment due reduced
Procurement – attempted fraudulent cheque payment (1 case)	Internal Controls	12,528	Cheque stopped, and appropriate payment pursued
Human Resources – Cases with HR input (5 cases)	Referral through departments.	7,348.66	The cases continue to be reviewed by HR
Pensions – NFI Recheck against mortality data (23 cases)	NFI Re-check exercise	13,484.63	Potential cases are being reviewed by Pension staff

Nature of fraud	Detection Source	Value involved (£)	Response status
Cyber Security (numerous daily attempts)	ICT controls	unquantifiable	External and internal defence systems to prevent and detect attacks.
Cases - 82		£238,509.25	
*1 – value for outcome excluded			

2.6. The continuing trend in the past few years for higher levels of detected and prevented fraud can be attributed to a number of factors:

- Corporate Leadership Team and senior member commitment to the counter fraud agenda through the development and backing of the Counter Fraud and Counter Corruption Strategy
- Raising awareness of the counter fraud agenda among all our staff, along with improving understanding and arrangements for capturing instances of detected and prevented fraud
- Continued engagement with national research, intelligence gathering and development of data analysis
- Risk assessment to identify emerging risks and to target reviews in higher risk areas.

2.7. In compliance with the Transparency Code, NCC publishes summary information on its website each year concerning its arrangements for countering fraud. This includes the number of fraud cases investigated each year. The published details for the past three years are shown below.

Figure 5 – Transparency Data

Information	2016/17	2017/18	2018/19
No. employees involved in fraud investigation	28	28	25
No. professionally accredited fraud specialists	0	1	1
Cost of employee time investigation fraud	£109,073	£71,614	£72,744
No. fraud cases investigated	162	151	82

Comparison of NCC's fraud exposure against national trends

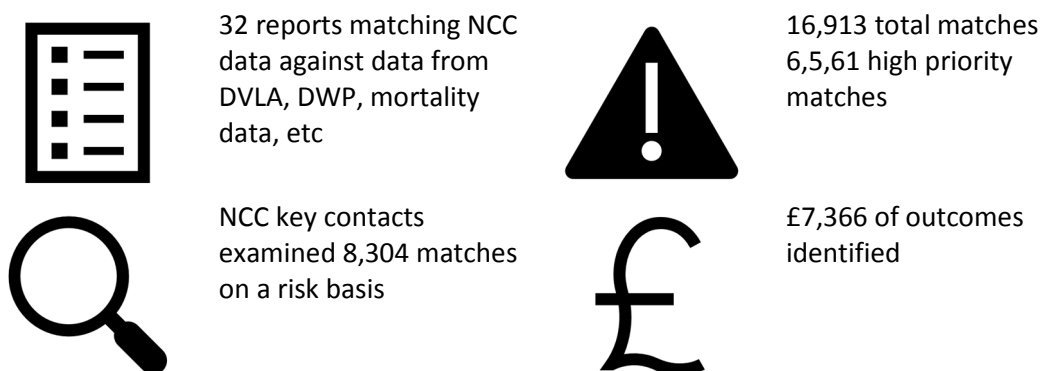
2.8. A comparison of the fraud experience at Nottinghamshire over the past year against the national trends summarised above identifies a number of points of note:

- Disabled parking concessions** - NCC has identified fewer cases concerning the misuse of Blue Badges. This is an area that Internal Audit and the Counter Fraud Specialist have identified as an outlier for priority attention in 2019/20.
- Adult social care** – in common with national trends, NCC continues to identify cases of fraud and error within the adult social care environment. The Direct Payments Team is working

with the support of Internal Audit to embed new process maps for taking strong recovery actions and sanctions.

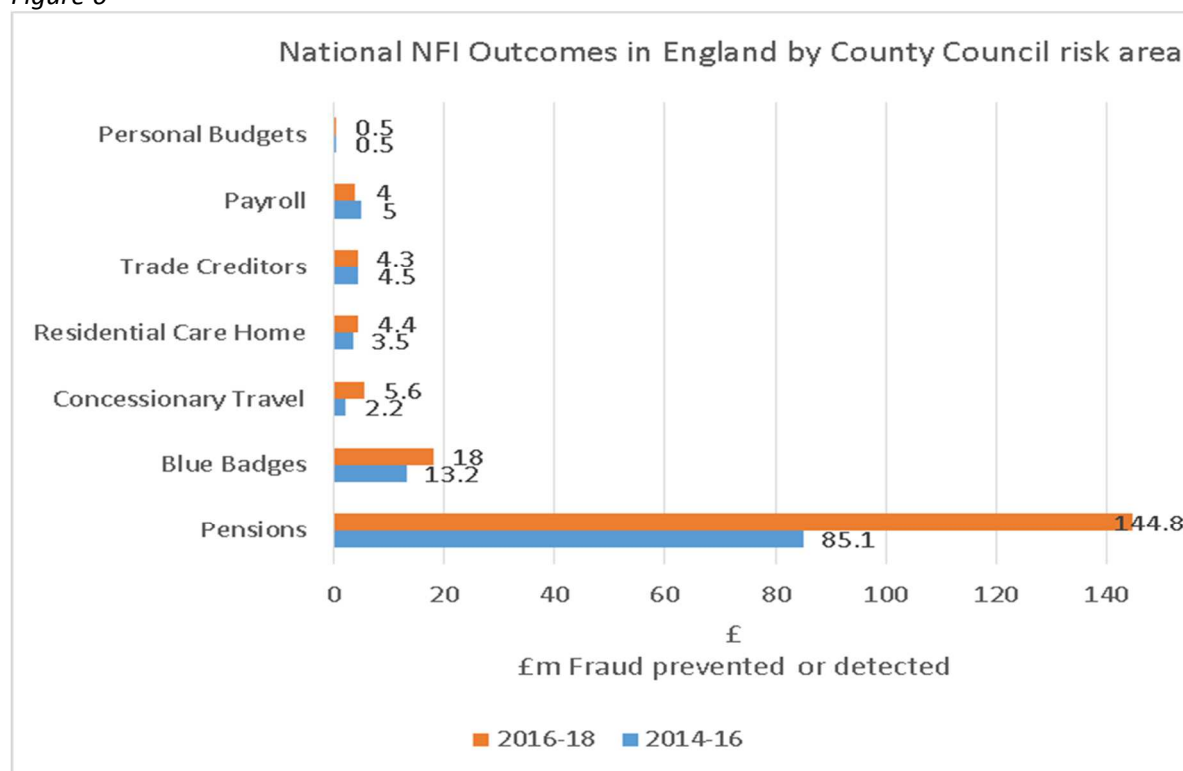
National Fraud Initiative (NFI)

- 2.9. Internal Audit continues to be the key point of contact for NFI. The 2016-18 exercise has now been completed and the key statistics for Nottinghamshire were:



- 2.10. These outcomes were included in the 2017/18 annual fraud report. In terms of the national outcomes, the 2016-18 exercise cost £2.8m and enabled £301.2m of outcomes to be prevented or detected. This included significant amounts of fraud relating to District Council functions, such as Council Tax Single Person Discount (£32.6m in 2016-18) and Housing Benefit (£24.9m in 2016-18). With regards to County Council functions, the following chart depicts a comparison between the value of outcomes for 2016-18 with the 2014-16 exercise.

Figure 6



2.11. The 2016-18 national outcomes in the headline categories of fraud for County Councils are shown below, alongside the NCC outcomes.

Figure 7

Category	NFI	NCC
Pension Fraud and Overpayments	£144.8m	£0
Personal budgets	£0.5m	£5,848
Trade Creditors	£4.3m	£1,498
Blue Badges revoked or withdrawn (no's)	31,223	0
Concessionary Travel Passes Cancelled (no's)	234,154	2
Payments to Private Care Homes for Deceased Persons (no's)	275	0

2.12. The 2018-20 NFI exercise is now underway and initial data matches have been provided to the Council from the Cabinet Office. Several staff across the Council have been engaged in the review of NFI data and to date the outcomes shown in Figure 8 have been identified to date:

Figure 8

Progress	May 2019
Total Matches	14,239
Recommended Matches	3,483
Matches Processed (reviewed by NCC)	1,793 (13%)
Frauds	2 (0%)
Values Identified	£9,375.84

2.13. The review of matches is at an early stage, but the Council has focused on recommended matches for high risk reports such as DWP deceased persons. The two cases identified to date relate to 2 cases within private residential care and personal budgets where a deceased person had not previously been notified to the Council.

3. Fraud Risk Assessment (FRA)

3.1. Internal Audit annually reviews and updates the Council's FRA to assess the nature of fraud and corruption threats to the Council. The assessment draws on intelligence from a variety of national publications, professional bodies and our collaboration with Assurance Lincolnshire. In addition to intelligence gathered from these networks, information is also drawn from:

- National Anti-Fraud Network and National Fraud Intelligence Bureau alerts which are routinely received, reviewed and disseminated by Internal Audit.
- Discussion with service managers across the Council to understand inherent and residual risks facing services vulnerable to fraud.
- Head of Internal Audit's knowledge and risks from core systems and the assurance mapping process.
- Analysis of incidences of suspected cases at the Council.

- 3.2. The latest review and update of the FRA highlights the following threats as potentially having the highest impact at the Council:

External Threats

- Procurement Fraud – during the contract management stage of activities and including invoices for services not delivered, received or sub-standard.
- Adult Social Care – Misuse of Direct Payments
- Adult Social Care – Deprivation of assets to increase the Council's contribution for care costs
- Pension Fund – continuation of payments in respect of deceased persons
- Blue Badge – invalid use of parking permits
- Cyber Security – targeted attacks, application of general ICT controls and data breaches

Internal Threats

- Collusion – two or more employees acting together to nullify internal check
- Banking – including the misappropriation of cash, bank reconciliation, bank mandate
- Payroll – submission of false claims for overtime, allowances and expenses
- Procurement – abuse of procurement processes and procurement cards

- 3.3. The FRA forms the basis of the planned activities in relation to the counter fraud agenda within Internal Audit. The 2019/20 FRA has also incorporated risk areas identified during the development of the Criminal Finance Act 2017 – Tax Evasion Policy. The activities to address the risks are subsequently included within Internal Audit's termly planning process. The Council's resilience to these higher risk exposures to fraud is highlighted in the next section of the report and an action plan is included at the end of this report to identify how the residual threats are being addressed.

4. How is Nottinghamshire County Council responding to fraud risk?

Governance and Members

- 4.1. The Council's Governance and Ethics Committee continues to provide the focal point for member engagement with the counter fraud agenda. Members are engaged in the review of policies and guidance material that underpin the delivery of the counter fraud agenda across the Council. During the year members have been engaged in the development and review of the work of internal audit and the counter fraud specialist in relation to:
- Counter Fraud Progress Report;
 - Criminal Finances Act Policy;
 - Public Sector Audit Appointments;
 - Counter Fraud e-learning materials;
 - Review of Counter Fraud & Corruption Policy; and
 - Fraud Response Plan
- 4.2. Internal Audit supports the counter fraud agenda with periodic reports on plans and progress through routine updates and meetings with the Chair of the Governance and Ethics Committee to discuss developments and potential fraud cases.

Internal Audit and Counter Fraud

- 4.3. The Internal Audit Team, through the CIFPA Accredited Counter Fraud Specialist, continues to promote the counter fraud agenda through the dissemination of information and advice to co-ordinate the counter fraud messages. This has been re-enforced to staff across the council through the development of on-line fraud awareness materials and through 'Team Talk' and 'Intranet News' items over the year and to coincide with the International Fraud Awareness Week.
- 4.4. Over the last 12 months the Counter Fraud Specialist has been engaged with CIPFA, HMCLG and CiFAS in order to contribute to, and gain insight from, the procurement fraud agenda.
- 4.5. During the year the Council's Counter Fraud Strategy and supporting policies, such as the Council's Anti-Money Laundering Policy, Whistle-Blowing Policy and Fraud Response Plan, have been reviewed and refreshed. In addition, a new policy outlining the Council's response to the Criminal Finance Act 2017 – Preventing Tax Evasion has been developed and agreed with the Governance and Ethics Committee and Policy Committee. Subsequent training for high risk areas will be developed and delivered during 2019/20.
- 4.6. The Counter Fraud Specialist has developed links with other teams across the Council to promote and disseminate the counter fraud messages and to address some of the national risk areas. Work has been undertaken with the Ministry of Housing Communities & Local Government (MHCLG) and Procurement to review potential cartels and engage with a national study into Procurement Fraud and Corruption Risk Review. The results of this work will provide insight at a national level on techniques and approaches to address the various stages of procurement fraud. In the meantime, this insight has been used to develop a pro-active piece of internal audit work in relation to contract management which forms part of the post procurement stage.
- 4.7. Recent links have been made with Risk & Insurance and Trading Standards:
- Risk & Insurance - potential for intelligence gathering and data sharing with Zurich Mutual, who have access to industry networks and co-ordinated links with the City of London Police, along with development of the Insurance Team's Insurance Fraud Policy.
 - Trading Standards - exploring the co-ordinated use of investigation resources to support investigations undertaken by Internal Audit.
- 4.8. Internal Audit has taken the lead on the completion of the Serious and Organised Crime audit endorsed by the Home Office and the Ministry for Housing, Communities and Local Government. Since the previous annual fraud report this piece of work has been completed, recommendations made and implemented. We have provided an update to members of the Governance and Ethics Committee on subsequent progress. A key element of this work was closer liaison with Nottinghamshire Police and the sharing of information for data-washing exercises. We have also recently commenced work with the National Government Agency Intelligence Network (GAIN) Coordination & Disruption Team Manager to refine matches within the data-washing exercise and will explore the potential for a six-monthly refresh process. This work will continue to take place throughout 2019/20.

- 4.9. The Council continues to utilise a range of fraud prevention techniques including the use of technology to detect and prevent fraud. Internal Audit has been involved in the use and development within departments of several solutions as set out below:
- Data Analytics – using data analytic software (IDEA and Excel) to process high volumes of data populations, not only to provide additional assurance to management on the effectiveness of internal controls but also to identify outliers. Internal Audit has developed the use of data analytics through its Data-Enabled Audit Strategy in a number of assignments over the last 12 months, notably in relation to audit work on the payroll.
 - Business Services Centre – the use of pre-payment software to detect duplicate payments ahead of authorising payments continues to generate successful results. The BSC has also developed the use of software to monitor transaction compliance against expected internal controls. Breaches are subsequently reported to management.
 - ICT - continue to use technology on a daily basis to detect and deflect virus, malware and other malicious attacks against the Council.
 - Data Matching – Internal Audit continues to co-ordinate participation in national exercises such as NFI and NFI Recheck but also use local forums to share intelligence and approaches with other Councils.

Business Services Centre (BSC)

- 4.10. A range of fraud preventative activities are carried out by the BSC as part of the recruitment process and the setting-up of new employees on the payroll
- All new and existing employees taking up new posts are required to prove evidence of their right to work in the UK.
 - Details of employees with temporary leave to remain in the UK are logged within BMS and managers notified through the BMS worklist to complete the necessary recheck.
 - References are taken up
 - Disclosure and Barring Service (DBS) checks (including identity checks) are carried out for prescribed categories of employee.
- 4.11. BSC continue to use analytical software to identify potential duplicate supplier payments prior to each payment run being processed. This pro-active activity is a preventative fraud control. During the year approximately £34,000 of duplicate payments were detected.
- 4.12. Since the previous report BSC have worked with Internal Audit to trial the use of the Re-Check facility, developed by the Cabinet Office to review NFI matches on a more regular basis. The trial of Re-Check provided promising results and BSC undertook a Re-Check exercise in June 2018 to update data and matches on deceased pensioners. This exercise identified 154 matches of which 23 cases involving potential overpayments to the value of £13,484.63 were identified. The BSC will be undertaking this activity on a 6-monthly basis going forward.

Cyber Security

- 4.13. The cyber security agenda continues to make national headlines, and this is compounded through the GDPR agenda. Cyber security risk continues to be reviewed and updated in line with the FRA. The Council's ICT department continue to employ a range of security measures to provide for digital and physical asset protection and during the year have successfully defended a variety of cyber related attacks. ICT have undertaken a specific cyber security

risk assessment using the National Audit Office – Cyber Security and information risk guidance for Audit Committees to assess the Council’s current state of preparedness to address cyber security risks.

Adult Care Financial Services Department (ACFS)

- 4.14. The misuse of direct payments and intentional deprivation of assets continues to be a significant area of fraud nationally and across the Council.
- 4.15. The Council, through the actions of the ACFS, have developed a proactive approach and has in place rigorous measures to ensure that the misuse of Direct Payments is minimised wherever possible. ACFS have been involved in the development of the Direct Payment Policy in July 2018 to support the Direct Payment Agreement and staff guidance which includes the Direct Payments Auditing and ACFS escalation process. The Council continues to proactively identify cases of misuse, resulting in invoices being issues for repayment and alternative ‘managed’ services being provided.
- 4.16. The ACFS proactive approach to challenging and dealing with deliberate deprivation cases has become fully embedded within the financial assessment process. In-year cases continue to be identified following peaks in previous years where historic cases were revisited to challenge previous assessments. Where the challenge process identifies the intentional deprivation of assets, notional capital is used to reduce the contribution that would have been made by the Council. The proactive challenge by ACFS may not always identify a fraud but generates a saving to the Council. The annual report also identifies where recovery action has been undertaken in accordance with Section 70 of the Care Act 2014.

Risk & Insurance

- 4.17. The Risk and Insurance Team continues to use a 48-point checklist to screen claims on a risk basis to detect false, exaggerated and potential fraudulent cases. This proactive work has been supported with specific training for the Team provided through the Council’s insurers, Zurich Municipal. This brings the opportunity to share knowledge and experience, along with access to industry networks and co-ordinated links with the City of London Police.
- 4.18. Each year, on average, the Council receives approximately 800 liability claims. These can be from employees or members of the public who are claiming for damage to property or injuries which have allegedly arisen from the Council’s negligence. The majority of the claims result from accidents on the highway.
- 4.19. Each liability claim is thoroughly investigated, and payments are only made where we believe that the claim cannot be defended. In 2018-19, 484 claims were concluded without payment of damages, the estimated cost of these claims would have been approximately £2.6m. Because of the nature of the Council’s insurance arrangements, had the claims not been dealt with robustly the majority of the cost would have had to be funded by the Council. Three of these claims proceeded to trial and were successfully defended in Court.
- 4.20. All liability claims are screened for potential fraud. Only one of the claims settled in 2018-19 had been flagged with an “amber” fraud status. Amber indicates that the Risk and Insurance Team had concerns about the credibility of the claim. This claim was successfully defended

on the basis of the inspection and maintenance regime which exists for the highway. The claim had an initial estimated value of £8,000.

Schools Finance

- 4.21. Advice on finance and governance continues to be provided by Schools Finance who continue to liaise with Internal Audit in relation to potential fraud cases. Schools Finance and Internal Audit liaise directly with head teachers and office managers through the school's portal to disseminate counter fraud messages and alerts. Internal Audit have been involved in various cases during 2018/19 which have involved: inappropriate use of a school's bank account & credit card and bank mandates.
- 4.22. During 2018/19 Internal Audit continued to visit schools on a five-year basis to review internal controls and controls in relation to potential fraud risks. Finding from such individual reviews have provided intelligence to identify areas of fraud risk and to disseminate warnings to others. Over the next 12 months the audit visits will be undertaken by staff within Schools Finance to provide enhanced coordination of the counter fraud activity and dissemination of advice directly to schools.

Blue Badge

- 4.23. Blue badge misuse continues to receive national recognition and has been identified as an area of increased risk. The Enforcement Team regularly undertakes spot checks of Blue Badges when used in parked vehicles to ensure that the badge is being used correctly. This results in a number of Penalty Charge Notices issued annually when there is evidence that the badge holder is not present and a subsequent letter is sent warning of the potential implications for mis-use. The Blue Badge Team who administer the applications also continue to be vigilant to potential fraud and abuse and will alert the Enforcement Team of any suspicious applications including repeated claims of badges being lost. The Blue Badge Team continues to participate in the National Fraud Initiative but, compared to other Councils, have recorded limited outcomes in this area. This is a priority area for increased counter fraud activity.

5. Action Plan

- 5.1. The following sets out a summary of progress against the actions included in the previous annual fraud report, followed by new actions for 2019/20 .

Action	Timescale	Responsibility	Progress & revised timescale
Update on previous actions			
Develop the use of interactive, counter-fraud e-learning to promote engagement and learning among all staff.	March 2018	Head of Internal Audit and Human Resources	Achieved - E-learning materials have been completed and launched to staff in July 2018
Provide insight and responses to fraud alerts with the	2 releases in year	Head of Internal Audit	Achieved – this was incorporated within articles to support the

Action	Timescale	Responsibility	Progress & revised timescale
dissemination of information through 'Team Talk' updates.			International Fraud Awareness Week
Respond to any issues identified by the data-washing exercise with Nottinghamshire Police	March 2019	Head of Internal Audit	Ongoing – revised data has been provided for washing but to date no specific targets have been identified. Further work is being undertaken with GAIN.
Pro-active work with the Group Manager – Procurement to assess vulnerability to procurement cartels.	November 2018	Head of Internal Audit	Achieved – work has been undertaken with procurement and has resulted in joint working and feedback MHCLG National Procurement review.
Provide a more detailed assessment for the Governance & Ethics Committee on the Council's defences against cyber fraud	September 2018	Head of Internal Audit and relevant ICT Service Manager	Achieved – a separate report was presented to the Governance and Ethics Committee.
Pro-active work with the Travel & Transport team to respond to the threat of Blue Badge and Concessionary Travel Fraud	January 2019	Head of Internal Audit	Ongoing – the current NFI exercise has identified matches for review. Internal Audit have also undertaken a review of Concessionary Travel.
Work with Legal Services to develop a proposed protocol for the pursuit of private and civil prosecutions	November 2018	Head of Internal Audit with the assistance of the Head of Legal Services	Outstanding – this will be taken forward as part of the 2019/20 action plan
Review the success of the Re-check pilot and its potential for expansion into other areas of service	September 2018	Head of Internal Audit	Achieved – the results have been positive and continued use is proposed.
New actions for 2019/20			
Pro-active work with the Travel & Transport team to review processes to challenge the use and recording of outcomes for Blue Badges.	September 2019	Head of Internal Audit	
Pro-active work with the Group Manager – Procurement to assess vulnerability to contract management fraud.	November 2019	Head of Internal Audit	
Update of the self-assessment for the Council's defences against	July 2019	ICT Service Manager	

Action	Timescale	Responsibility	Progress & revised timescale
cyber fraud and review progress against the action plan			
Continue to support the Direct Payments Team to map and review processes for fraud/overpayment referrals	September 2019	Head of Internal Audit & Service Director Strategic Commissioning, Adult Access and Safeguarding	
Develop e-learning materials to respond to tax evasion risks arising from the Criminal Finances Act Policy	August 2019	Head of Internal Audit	
Disseminate insight and responses to fraud alerts through 'Team Talk' to coincide with International Fraud Awareness Week.	2 releases in year	Head of Internal Audit	