

**CORPORATE ANTI-FRAUD TEAM**  
**DRAFT EXPECTED FRAUD CODE IMPLEMENTATION**  
**OUTCOMES 2015-16**

Project Number, Name & Description	Expected Outcomes	Performance Measures/Milestones	Priority Action?	By Whom (Lead)	By When	Transformation Link	Risk/Dependency	Workforce Implications	Service L&D Implications
<b>A. ACKNOWLEDGE RESPONSIBILITY FOR TACKLING FRAUD</b>  The governing body should acknowledge its responsibility for ensuring that the risks associated with fraud & corruption are managed effectively across all parts of the organisation	<b>A1.</b> The organisation's leadership team acknowledge the threats of fraud and corruption, and the harm they can cause to the organisation, its aims and objectives and to its service users	Adherence with action plan to be developed following self assessment against the code of practice		CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's	April 2016 (subject to action plan)		Corporate commitment & appetite to satisfy code	None	None
	<b>A2.</b> The organisation's leadership team acknowledge the importance of a culture that is resilient to the threats of fraud and corruption and aligns to the principles of good governance	Adherence with action plan to be developed following self assessment against the code of practice		CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's	April 2016 (subject to action plan)		Corporate commitment & appetite to satisfy code	None	None

	<p><b>A3.</b> The governing body acknowledges its responsibility for ensuring the management of its fraud and corruption risks and will be accountable for the actions it takes through its governance reports</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy code</p>	<p>None</p>	<p>None</p>
	<p><b>A4.</b> The governing body sets a specific goal of ensuring and maintaining its resilience to fraud and corruption and explores opportunities for financial savings from enhanced fraud detection and prevention</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy code</p>	<p>None</p>	<p>None</p>

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	<p><b>B. IDENTIFY FRAUD RISKS</b></p> <p>Fraud risk identification is essential to understand specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users</p>	<p><b>B1.</b> Fraud risks are routinely considered as part of the organisation's risk management arrangements</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
		<p><b>B2.</b> The organisation identifies the risks of corruption and the importance of behaving with integrity in its governance framework</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
		<p><b>B3.</b> The organisation uses published estimates of fraud loss, and where appropriate its own measurement exercises, to aid its evaluation of fraud risk exposures</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>

	<b>B4.</b> The organisation evaluates the harm to its aims and objectives and service users that different fraud risks can cause	Adherence with action plan to be developed following self assessment against the code of practice		CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's	April 2016 (subject to action plan)		Corporate commitment & appetite to satisfy the code	None	None
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	<p><b>C. DEVELOP A FRAUD STRATEGY</b></p> <p>An organisation needs a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action</p>	<p><b>C1.</b> The governing body formally adopts a counter fraud and corruption strategy to address the identified risks and align with the organisation's acknowledged responsibilities and goals</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
		<p><b>C2.</b> The strategy includes the organisation's use of joint working or partnership approaches to managing its risks, where appropriate</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
		<p><b>C3.</b> The strategy includes both proactive and responsive approaches that are best suited to the organisation's fraud and corruption risks. Proactive and responsive components of a good practice response to fraud risk management are set out below</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>

	<b>C4.</b> The strategy includes clear identification of responsibility and accountability for delivery of the strategy and for providing oversight	Adherence with action plan to be developed following self assessment against the code of practice		CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's	April 2016 (subject to action plan)		Corporate commitment & appetite to satisfy the code	None	None
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	<p><b>D. PROVIDE RESOURCES TO SUPPORT THE STRATEGY</b></p> <p>The organisation should make arrangements for appropriate resources to support the counter fraud strategy</p>	<p><b>D1.</b> An annual assessment of whether the level of resource invested to counter fraud and corruption is proportionate for the level of risk</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
		<p><b>D2.</b> The organisation utilises an appropriate mix of experienced and skilled staff, including access to counter fraud staff with professional accreditation</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
		<p><b>D3.</b> The organisation grants counter fraud staff unhindered access to its employees, information and other resources as required for investigation purposes</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>

	<b>D4.</b> The organisation has protocols in place to facilitate joint working and data and intelligence sharing to support counter fraud activity	Adherence with action plan to be developed following self assessment against the code of practice		CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's	April 2016 (subject to action plan)		Corporate commitment & appetite to satisfy the code	None	None
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	<p><b>E. TAKE ACTION TO TACKLE FRAUD</b></p> <p>The organisation has put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud</p>	<p>E1. The organisation has put in place a policy framework which supports the implementation of the counter fraud strategy. As a minimum the framework includes</p> <ul style="list-style-type: none"> <li>• Counter fraud policy</li> <li>• Whistleblowing policy</li> <li>• Anti-money laundering policy</li> <li>• Anti-bribery policy</li> <li>• Anti-corruption policy</li> <li>• Gifts and hospitality policy &amp; register</li> <li>• Pecuniary interest and conflicts of interest policies and register</li> <li>• Code of conduct and ethics</li> <li>• Information security policy</li> <li>• Cyber security policy</li> </ul>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>

	<p><b>E2.</b> Plans and operations are aligned to the strategy and contribute to the achievement of the organisation's overall goal of maintaining resilience to fraud and corruption</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
	<p><b>E3.</b> Making effective use of national or sectoral initiatives to detect fraud or prevent fraud, such as data matching or intelligence sharing</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
	<p><b>E4.</b> Providing for independent assurance over fraud risk management, strategy and activities</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>
	<p><b>E5.</b> There is a report to the governing body at least annually on performance against the counter fraud strategy and the effectiveness of the strategy from the lead person(s) designated in the strategy. Conclusions are featured in the annual governance report</p>	<p>Adherence with action plan to be developed following self assessment against the code of practice</p>		<p>CAFT to lead with input from Internal Audit / CSB / Risk Mgmt / DMT's</p>	<p>April 2016 (subject to action plan)</p>		<p>Corporate commitment &amp; appetite to satisfy the code</p>	<p>None</p>	<p>None</p>