Appendix A

No.	Action or Activity from the FFCL Checklist	Pillar	Responsibility	Achieved RAG	Evidence/Plans	Date reviewed	Reviewing officer
1	The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.	GOVERN					
2	There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 (and this checklist).	GOVERN					
3	the relevant portfolio holder has been briefed on the fraud risks and mitigation	GOVERN					
4	The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources	GOVERN					
5	Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud-proof systems.	GOVERN					
6	The local authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.	ACKNOWLEDGE					
7	There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance.	ACKNOWLEDGE					
8	The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.	ACKNOWLEDGE					
8	Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.	ACKNOWLEDGE					
9	There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.	ACKNOWLEDGE					

No.	Action or Activity from the FFCL Checklist	Pillar		Achieved RAG	Evidence/Plans	Date reviewed	Reviewing officer
10	The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	PREVENT					
11	Counter fraud staff are consulted to fraudproof new policies, strategies and initiatives across departments and this is reported upon to committee.	PREVENT					
12	The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.	PREVENT					
13	The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.	PREVENT					
14	Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.	PREVENT					
15	There is an independent and up-to-date whistleblowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.	PREVENT					
16	Successful cases of proven fraud/corruption are routinely publicised to raise awareness.	PREVENT					
17	There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communications team.	PREVENT					
18	The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering: – codes of conduct including behaviour for counter fraud, anti-bribery and corruption – register of interests – register of gifts and hospitality.	PREVENT					
19	There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	PREVENT					
20	Contractors and third parties sign up to the whistleblowing policy and there is evidence of this.	PREVENT					
21	The fraud response plan is linked to the audit plan and is communicated to senior management and members.	PREVENT					
22	There is a zero tolerance approach to fraud and corruption that is defined and monitored and which is always reported to committee.	PREVENT					

No.	Action or Activity from the FFCL Checklist	Pillar		Achieved RAG	Evidence/Plans	Date reviewed	Reviewing officer
23	Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	PURSUE					
24	Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.	PURSUE					
25	All allegations of fraud and corruption are risk assessed.	PURSUE					
26	There is a programme of proactive counter fraud work which covers risks identified in assessment.	PURSUE					
27	The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	PURSUE					
28	The fraud and corruption response plan covers all areas of counter fraud work: – prevention – detection – investigation – sanctions – redress.	PURSUE					
29	Asset recovery and civil recovery are considered in all cases.	PURSUE					
30	The local authority shares data across its own departments and between other enforcement agencies.	PURSUE					
31	Prevention measures and projects are undertaken using data analytics where possible.	PURSUE					
32	The counter fraud team has registered with the Knowledge Hub so it has access to directories and other tools.	PURSUE					
33	The counter fraud team has access to the FFCL regional network.	PURSUE					
34	There are professionally trained and accredited staff for counter fraud work. If auditors undertake counter fraud work they too must be trained in this area.	PURSUE					
35	The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas. The counter fraud team has access to (through partnership/other local authorities/or funds to buy in) specialist staff for: – surveillance – computer forensics – asset recovery – financial investigations.	PURSUE					