

Internal Audit Report

Anti Fraud Self Assessment

Authority Wide

October 2009

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3.	Paul Finch	Human Resource Project Manager
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System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
File Reference	AFC/1.8	Auditor	Beverley Edwards

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Assignment Control:	
Draft Report Issued	October 2009
Closure Meeting	October 2009
Management Response to Draft Report Received	October 2009
Final Report Issued	November 2009

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1. Introduction

- 1.1 An audit has been undertaken to assess the approach to fighting fraud across the whole Authority. The purpose of the review was to evaluate the adequacy of controls present by a comparison with best practice as put forward in the CIPFA publication, 'Managing the risk of Fraud, actions to counter fraud and corruption'.
- 1.2 This report details the findings and recommendations emanating from this work. The content of the report reflects and summarises the points discussed at the end of audit with Frank Games and Paul Finch from the department of HR Law and Asset Management and the Director of Finance.
- 1.3 Please consider the report and complete the shaded sections of the appropriate recommendations, in consultation with other managers as appropriate, and return a copy to Beverley Edwards by 30 November 2009, being aware of the following:
- If a recommendation is not to be implemented, it will be assumed that the associated potential implications have been accepted. However, any medium and high priority recommendations not accepted will be reported at the next meeting of the Audit and Risk Management Committee, which you may be asked to attend to explain your reasons for non-acceptance.
 - Please ensure that your Departmental Management Team is notified of the findings identified as "High priority" within the Report, so that consideration can be given to their inclusion in the Corporate or relevant Departmental Risk Register.
- 1.4 The Internal Audit Section is keen to provide a quality service to all its clients. This report includes a Customer Satisfaction Survey which provides an opportunity to give feedback on the service you have received. Please ensure that the survey is completed, providing any additional comments, so as to assist our continuous improvement. A manager from Internal Audit may contact you to discuss the responses.
- 1.5 Thank you for your help and co-operation during the audit. Do not hesitate to contact Beverley Edwards if you should wish to discuss any aspect of this report further.

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2. Objectives of the Audit

- 2.1 To appraise the effectiveness of counter fraud and corruption controls authority wide.
- 2.2 To ensure that identified controls are working effectively and are adequate to mitigate the risks identified in the system.

3. Scope of the Audit

- 3.1 The audit considered the Authority's approach to countering fraud and corruption in the areas of
 - Adopting the Right Strategy
 - Accurately Identifying the Risks
 - Creating and Maintaining a Strong Structure
 - Taking Action to Tackle the Problem
 - Defining Success

This was achieved by answering the 56 self assessment questions set out in the CIPFA publication '**Managing the Risk of Fraud, Actions to counter fraud and corruption**' (also widely referred to as 'The Red Book.')

- 3.2 The audit focused on the following:
 - How closely policies practices and procedures in Wirral mirror those identified as best practice by CIPFA
 - Where Wirral deviates from prescribed best practice, how adequate the alternative arrangements are at mitigating risk

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4. Audit Opinion

- 4.1 Every Internal Audit report provides management with a clear assurance opinion on how effectively the system of control manages the risks in the area under review.
- 4.2 In our opinion, from the work carried out in this audit and the evidence obtained, the control environment as currently designed and operated provides a **two** star level of assurance.
- 4.3 In determining the assurance rating issued in an audit assignment, consideration is given to the number and priority of observations and recommendations raised. Four categories of rating are used:

Rating	Explanation
****	There is an excellent system of control in operation designed to ensure the achievement of the service or systems business objective.
***	There is a good system of control in operation that is performing well but improvements are required to demonstrate that all of the objectives of the service or system are being met.
**	There is an adequate system of control in operation, that is getting the basics right, however opportunities exist to enhance this further to ensure that weaknesses do not put the service or systems objectives at risk.
*	The system of control in operation is in need of improvement as existing controls do not meet minimum standards and are currently placing the service or system's business objectives at risk.

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5. Findings

5.1 Areas of Good Practice

A significant number of controls were found to be in place including the following:-

5.1.1 The authority has an armoury of policies codes and procedures to assist in the fight against fraud, such as:

- Financial Procedure rules
- Contract procedure rules
- A Whistle-blowing policy
- An Anti Fraud and Corruption policy
- A Fraud Investigation plan
- Code of Conduct for all officers of the council
- Code of Governance for all officers over PO1 grade
- Gifts and Hospitality policy
- Pre employment screening procedures
- A Money Laundering Policy
- Prosecution Policy (For benefit Fraud)
- A Fraud Hotline for Benefit and Insurance Frauds
- Disciplinary Procedures
- Members Code of Conduct
- Annual Conflict of Interest declarations
- Members' Declaration of Interest procedures
- Enforcement Officers for Blue badge abuse

5.1.2 The Housing Benefit Fraud team hold professional investigation qualifications (PINS) have adequate authority to fulfil their role and act in accordance with a code of ethics. The Housing Benefit Fraud team sign up to the Code of Ethics. Ongoing and refresher training of the Housing Benefit Fraud team ensures that they are fully competent.

5.1.3 The Authority utilises analytical intelligence techniques such as participating in the Audit Commission's National Fraud Initiative and also utilises data analysis software (IDEA) (which facilitates 100% testing) to identify anomalies which require further investigation.

5.1.4 There have been publicity campaigns in conjunction with the DWP (Benefits) and the Loss adjuster (Insurance) to deter would be fraudsters.

5.1.5 The Insurance team have won an ALARM (Association of Local Authority Risk Managers) award for their work to reduce fraudulent claims and are also participants in CUE (Claims and Underwriting Exchange)

5.1.6 The Director of Finance has explicit responsibility to 'develop and maintain anti fraud and anti corruption policies'.

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5.1.7 The Council operates a system of pre-employment screening for all temporary and permanent staff, to comply with the Immigration, Asylum and Nationality Act 2006 to ensure that applicants have the right to work in UK. Where workers are employed through an agency the Council obtains assurance from those agencies that all pre employment screening has been undertaken.

5.1.8 All documentation relating to appointments is returned to corporate Human Resources in order that pre-employment screening can be monitored.

5.1.9 The Housing Benefit Fraud team have service level agreements with Merseyside Police and the DWP as well as being involved in the National Anti Fraud Network.

5.1.10 The Service Level Agreements referred to in 5.1.9 include reference to practicalities about joint working.

5.1.11 The council has a Counter Fraud Audit Team whose remit includes implementing the findings of this review to establish an anti fraud culture involving deterrence, prevention, detection, investigation, sanctions and redress. In addition, specific anti fraud testing is included in the audit plan for the main council functions.

5.1.12 General misconduct Investigations (Including Gross misconduct which may or may not be fraud) are undertaken in a timely manner with a deadline imposed for the completion of investigations.

5.1.13 The Council tax team operate a rolling programme of reviewing all discounts.

5.2 **Key Areas for Development and Improvement**

However a number of areas have been identified where improvement would ensure that Wirral continues to operate to current best practice. These are detailed on the following pages.

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5.2.1

Risk and potential implications

(This risk incorporates the whole ethos of the Red Book)

The Authority does not have robust anti fraud arrangements leading to the potential for the Council to suffer financial loss as a result of fraud.

Finding

Wirral currently has in place a system whereby Housing Benefit Fraud is investigated by a team of professionally qualified Investigators working to a code of ethics who comply with PACE and RIPA and who impose clearly defined sanctions and recovery procedures.

All other fraud is investigated, along with other misconduct, by officers within the departments in which the incident occurs. These investigating officers conduct investigations as an adjunct to their day job. They are appointed by Nominated Officers and they undergo a two day training course.

In other Local Authorities there is a dedicated team of Professional Fraud Investigators responsible for all aspects of Fraud.

Recommendation

Consideration should be given to establishing one central team of skilled professionally trained Fraud Investigators whose remit includes

- the production and communication of policies,
- the linking of policy and operational work
- delivery of fraud awareness training,
- receipt of fraud referrals,
- conduct of Investigations,
- execution of recovery procedures
- maintenance of fraud related statistics and
- monitoring of outcomes such as source of referrals, consistency of sanctions and success of recovery

However, if it is not deemed appropriate to instigate such large scale change, the recommendations attached to the following risks (5.2.2-5.2.17) identify ways in which the existing arrangements can be improved to ensure that Counter Fraud measures at Wirral are as robust as possible.

Priority Level (See Section 6 for explanation)

High

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To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Central Anti Fraud team to be established within Internal Audit Section, utilising existing resource. Remit to include all aspects identified.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

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5.2.2

Risk and Potential Implications

(Red Book reference 1.1, 1.2, 1.5, 1.6, 3.2)

The authority does not have a clear, up to date counter Fraud and Corruption Policy that

- can be clearly linked to the Authority's overall strategic objectives
- has been endorsed at the highest political and executive level,
- is aimed at reducing losses to fraud and corruption to an absolute minimum and
- covers all areas of fraud and corruption across the Authority,.

This may result in the strategy proving impossible to implement and could weaken the fight against fraud.

Finding

Although a Counter Fraud and Corruption Policy does exist (including the Fraud Investigation Plan) it has become slightly out of date and does not explicitly spell out that the Council is committed to reducing losses to fraud and corruption to an absolute minimum covering all areas of the Council. The policy was written before the 2006 Fraud Act came into force and so does not contain a definition of fraud.

The Fraud Investigation Plan also refers to relationships between Internal Audit and Merseyside Police which no longer exist and the inclusion of this statement in the Fraud Investigation Plan could lead to confusion about who is responsible for the Investigation of fraud.

Best practice identified an authority where the re-launch of the Counter Fraud Policy was endorsed by the highest level officer and politician and a considerable publicity campaign drew attention to this fact. In another authority a periodic fraud newsletter, circulated to all staff and displayed in public buildings, carries a message from the Chief Executive in each edition. Wirral's anti fraud policy does have committee approval but there is no signed statement by the leader/chief executive and there is no fraud newsletter.

Recommendation

- The Anti Fraud and Corruption Strategy (Including the Fraud Investigation Plan) should be reviewed to ensure that the policy is up to date and adequately aligns with the objectives of the Council.
- The policy should address the six areas of counter fraud activity ie deterrence, prevention, detection, investigation, sanctions and redress.
- The policy should make reference to the Fraud Act 2006 and contain a clear definition of fraud.
- The highest level of Political and Executive backing should be sought for the revised policy.
- The policy should be launched amid maximum publicity.

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Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Anti Fraud and Corruption Policy to be updated by new Internal Audit Anti Fraud Team and presented to Members and Chief Officers for approval and endorsement.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
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Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

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5.2.3

Risk and Potential Implications

(Red Book reference

1.3,1.4,2.2,2.3,4.13,4.21,4.22,4.25,4.26,4.28,4.29,4.30,4.31,4.32,4.34)

The Council's counter fraud arrangements are disjointed and as a result

- Trends cannot be identified
- The nature and scale of losses cannot be monitored
- Systems weaknesses which enabled the fraud to occur may not be identified or remedied
- Sanctions may be applied in an inconsistent manner in different departments
- The usefulness of sanctions and recovery procedures cannot be monitored
- Policy work (to develop a counter fraud culture) and operational work (to detect and investigate fraud) may be inadequately linked
- Identified fraud risks may not be communicated to all departments

Finding

Responsibility for the investigation of any level of misconduct, including general fraud under the heading of Gross Misconduct, rests with the management of that department. Each department has a small number of Nominated Officers who appoint an Investigating Officer to complete an investigation into any level of alleged misconduct (which may or may not be fraud). Investigating Officers are therefore carrying out these investigations as an adjunct to their 'day jobs'. Human Resources officers have sight of reports appertaining to Gross Misconduct but only to ensure that the disciplinary procedure has been applied appropriately.

Departmental Nominated Officers receive advice about appropriate sanctions and recovery procedures from Human Resources officers but it is the Nominated Officers who make the final decision about the action to take.

There is no method in place to identify the nature and scale of losses to general fraud and as a consequence the effectiveness of actions in reducing losses year on year cannot be measured and counter fraud resources cannot be targeted at the areas of greatest need.

There is no mechanism in place to monitor the effectiveness of sanctions in reducing losses year on year.

There is no mechanism in place whereby trends can be identified. Systems weaknesses which gave rise to a fraud in one department may be evident in another but there is no mechanism in place to ensure that lessons learned in one department are shared with another.

There is no mechanism to ensure the consistent application of sanctions or recovery procedures. Moreover the Fraud Investigation Plan states that

'The DoF will make the final decision about whether to refer a case to the Police'

However, the system currently in operation means that the DoF is not always aware of investigations that are taking place.

With regard to countering General fraud, the Council conducts policy and operational work separately. That is to say, operational work is conducted as detailed above while policy work, to develop an anti fraud culture is taking place through the Internal

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Audit Section (through undertaking this assessment for example) In addition, policy work appertaining to the Confidential Reporting (Whistle-blowing) policy and the disciplinary procedure takes place in the corporate Human Resources division of the HR Law and Asset Management department.

In contrast, the Housing Benefit Fraud team have a clearly defined Prosecution Policy which is consistently applied. This results in appropriate recovery action being taken and leads to criminal proceedings where appropriate.

Housing Benefit Fraud statistics are prepared and monitored and reported to members.

Recommendation

Consideration should be given to having all fraud investigation reports returned to Internal Audit to ensure that there is a consistent approach to countering fraud across the Council and to ensure that any lessons learned are communicated to all departments. Returning reports to audit will also enable the identification of the source and scale of losses and facilitate year on year comparison of fraud losses.

Priority Level

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit Anti Fraud Team to develop a system to ensure that all fraud investigation reports are returned to Internal Audit Anti Fraud Team.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
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5.2.4

Risk and Potential Implications

(Red Book reference 4.15)

There are no effective Whistleblowing arrangements in place and consequently Fraud cannot be reported to professional investigators.

Finding

The Council does have a Whistleblowing policy (now entitled the Confidential Reporting (Whistle-blowing) Policy.) The policy is on the intranet on the Human Resources Handbook and is advertised periodically in the 'One Council' staff magazine. A contact officer is identified for each department on the Intranet. These officers are not trained counter fraud specialists but they do provide a point of contact to which fraud can be reported. However for workers with no access to the Intranet the Whistle-blowing policy may be difficult to locate. It is several years since the policy was last publicised through posters.

Housing Benefit fraud can be reported on the Fraud Hotline which goes straight through to the Housing Benefit Fraud Investigation team (with an answer machine for out of office hours referrals). Collaborative poster campaigns have been undertaken in the past, between the DWP and the Council (for Housing Benefit cheats) and the loss adjuster and the Council (for Insurance fraudsters). However during the audit it was established that not all One Stop Shops still have the posters displayed. Similarly credit card sized leaflets which advertise the benefit fraud hotline, are not available in all One Stop Shops.

Recommendation

- A poster campaign should be undertaken to maximise awareness of the Whistleblowing policy
- It may be appropriate to utilise advertising space on payslips to further advertise the policy
- Where Insurance and Benefit fraud posters have been removed from One Stop Shops these should be replaced and the credit card sized leaflets placed on the counters

Priority Level (See Section 6 for explanation)

Medium

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>IA Anti Fraud Team to liaise with the Head of Human Resources to facilitate the implementation of this recommendation.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

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5.2.5

Risk and Potential Implications

(Red Book reference 1.3,1.4, 4.1, 4.11)

The Council does not adopt a targeted, holistic, fully integrated approach to countering fraud which includes deterrence, prevention, detection, investigation, prosecution and recovery of losses.

Finding

The council has in the past produced deterrent material such as the DWP and Loss Adjuster posters referred to elsewhere in this report. Where the Council has taken fraudsters to court, proceedings are sometimes reported in local press. However where the judge has been lenient this may be viewed as counter productive. However the fact that the Council did prosecute does send a deterrent message to would be fraudsters. Preventative action includes having sound systems of internal control which are continuously reviewed by Internal Audit.

Would-be insurance fraudsters are detected through the use of the CUE system. Housing Benefit fraud is generally identified through the Fraud Hotline, DWP referrals or NFI data matching. General Fraud may be detected through the Whistle-blowing policy, audit testing, including extensive use of interrogation packages, NFI data matches or some other means. The Council's use of fair processing notices ensures that information held can be used for the prevention and detection of fraud.

Investigation of benefit fraud is undertaken by the Fraud team. General fraud, along with any other form of misconduct, is investigated in departments. Prosecution and recovery of losses will always ensue where housing benefit fraud is proven. HR always advise Nominated Officers to prosecute and recover losses. However this advice may not always be heeded.

With the clear exceptions of Housing Benefit and Insurance fraud, the overall impression with regard to the six aspects of an integrated approach to countering fraud is that of a disjointed process.

Many of the Councils presented as demonstrating good practice in the Red Book, have a central team of professionally trained fraud investigators (who have had PINS training) who address all aspects of counter fraud work.

Recommendation

If the current system of Investigating and Nominated Officers continues there is a need to ensure that those officers involved in investigations are well briefed on all aspects of the counter fraud process including the Council's commitment to recovery of losses wherever possible.

Priority Level (See Section 6 for explanation)

Medium

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Client Comments:			
<i>Internal Audit Anti Fraud Team to liaise with the Head of Human Resources with regard to this recommendation.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

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5.2.6

Risk and Potential Implications

(Red Book reference 2.1)

Fraud and corruption risks are not considered as part of the Authority's Risk Management arrangements. The potential implication is that the Authority will take action to counter fraud that is not based on the perceived risk of fraud i.e. a risk based approach to fraud will not be adopted.

Finding

The Authority's Risk Management Strategy does make reference to fraud as a potential risk. However the risk of fraud is not included in either any departmental or the Corporate Risk Register. Similarly the risk of failing to promote a counter fraud culture is not included in the risk registers.

Recommendation

Consideration should be given to including fraud and corruption as a risk in the risk registers.

Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit Anti Fraud Team to liaise with Risk Manager to consider this recommendation and take any appropriate action.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

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5.2.7

Risk and Potential Implications

(Red Book reference 3.1)

Those charged with countering Fraud and Corruption do not have the necessary authority to pursue their remit. Without authority to access information/people /places investigators may fail to obtain evidence. (Similarly officers successfully accessing financial and personal records without explicit authority to do so could pose a security threat for the Council)

Finding

Housing Benefit Fraud Investigators do have the necessary authority to pursue their remit. The Financial Regulations of the Council (section 4.3.6) give Internal Audit a right of access to all staff/documents/meetings/data and events of the Council. Investigating Officers who carry out investigations after being asked to do so by a Nominated Officer are referred to in section 4 of the Fraud Investigation Plan but do not have the explicit rights of access referred to in the Financial Regulations which are uniquely afforded to Internal Auditors. Currently Investigating Officers do request access to records/ systems etc but should any officer of the council refuse to give information there is no authority laid down to ensure that the information is forthcoming. Similarly having non-audit officers accessing all records of the Council also undermines the rights of Internal Audit.

Recommendation

Where there is a suspicion of a financial irregularity, consideration should be given to having Nominated Officers, who instigate an investigation required to first log the investigation with Internal Audit. The investigation could then be allocated an identification number and Internal Audit could be advised of which officers are involved in the investigation and record this in a central log, against the investigation number. In this way any officer of the Council who is approached for information could be referred to Internal Audit to ensure that the officer asking for information is acting on a legitimate investigation and has been approved to do so by the Nominated Officer. (Where the financial aspect of the allegation is significant, the investigation will be conducted by professionally trained Fraud Investigators from Internal Audit)

Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit Anti Fraud Team to liaise with the Head of Human Resources to explore all of the implications of this recommendation.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

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Risk and Potential Implications

(Red Book reference 3.4, 3.5)

Those undertaking fraud and corruption investigations are not professionally trained for the role. Without professional training there is a risk that mistakes will be made which will hinder the investigation and may lead to inadmissible evidence if the case should proceed to court.

Finding

Officers investigating Housing Benefit fraud, have all undertaken appropriate (PINS) training. However officers investigating other alleged misconduct (including fraud) in departments have no formal Fraud training. There is a two day Investigating officer course which concentrates on interview techniques but which makes no reference to the preservation of evidence, Police and Criminal Evidence (PACE), the Proceeds of Crime Act (POCA), Regulation of Investigatory Powers Act (RIPA) or sanctions and recovery arrangements. The training is not assessed. Moreover the number of trained investigating officers is high and as a result any one officer may have forgotten all that they learn on the course by the time they have to put their training into practice.

Currently refresher training for Investigating Officers is only available on request. Nominated Officers have a separate training course. This does not include any instruction on POCA or PACE. A questionnaire circulated to all Nominated Officers confirmed that not all of them have completed the training.

Recommendation

- Investigating Officer and Nominated Officer training should be reviewed to ensure that it adequately prepares the officers for their roles.
- All Nominated Officers should attend the Nominated Officer training
- All training should have a shelf life which triggers Refresher training for all officers involved in Investigations

Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
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5.2.9

Risk and Potential Implications

(Red Book reference 3.6)

Officers do not work to a clear ethical framework with excellent standards of personal conduct.

Finding

Whilst the Housing Benefit Fraud Investigators subscribe and adhere to a Code of Ethics and auditors subscribe to their personal professional body's code of practice (CIPFA Code of Practice for Internal Audit in Local Government/ IIA Code of Ethics) there is no such code for Investigating or Nominated Officers. All officers of the council subscribe to a Code of Conduct and all officers over the grade of PO1 have to adhere to the Code of Corporate Governance and while these documents do refer to integrity and honesty there is nothing explicit about the conduct of an investigation.

Recommendation

A Code of Ethics should be drawn up for all Investigating and Nominated Officers, which they are required to sign prior to beginning an investigation.

Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit Anti Fraud Team to liaise with the Head of Human Resources to implement this recommendation.</i>			
Manager Name:	DOF	Signature	
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5.2.10

Risk and potential implications

(Red Book reference 4.16)

External information about potential frauds is not acted upon, resulting in financial loss to the Authority and criticism from External Auditors.

Finding

Wirral participates in the Audit Commission's National Fraud Initiative which is a sophisticated data matching exercise that aims to detect fraud.

Matches identified by the 2008 exercise have been available for the officers responsible to follow up since February 2009. Many of the responsible officers are diligent in their commitment to follow up all matches identified by the NFI exercise. Other responsible officers have not engaged with the follow up exercise at all, leading to whole areas of matched data which has yet to be opened for investigation.

Recommendation

Consideration should be given to the quarterly monitoring of NFI follow up by Internal Audit to be reported to DMT and where necessary any non-compliance reported from there to COMT.

Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit to add an additional category, 'NFI Progress', to the report which is already presented to DMT on a monthly basis.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
File Reference		Auditor	Beverley Edwards

5.2.11

Risk and Potential Implications

(Red Book reference 3.7,3.8)

Adequate pre employment screening may not be undertaken leading to the employment of individuals who do not have the qualifications they purport to hold.

Finding

Pre- employment screening is undertaken and following a recent audit, candidates are now asked to produce **original** (not photocopied) certificates at interview. However neither the memorandum sent to the panel nor the M22 successful candidate checklist refers to the need for **original** documents to be viewed and the panel could therefore accept photocopies.

Recommendation

The memorandum sent to the interview panel should remind them that all applicants must produce original certificates where this is an essential requirement of the post.

Priority Level (See Section 6 for explanation)

Low

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit Anti Fraud Team to liaise with the Head of Human Resources to facilitate the implementation of this recommendation.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
File Reference		Auditor	Beverley Edwards

5.2.12

Risk and Potential Implications

(Red Book reference 3.7, 3.8)

Wirral Council may be employing people who do not have a right to work in UK

Finding

Pre-employment screening is carried out for everyone who started working for the Council after the introduction of the right to work in UK legislation. However people employed before that date have not been checked and may not have the right to work in UK.

Recommendation

Where existing staff who have not previously undergone 'Right to Work in UK' screening, change jobs within the council, consideration should be given to asking them to prove their right to work in UK, in the same way that external applicants do.

Priority Level (See Section 6 for explanation)

Medium

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit Anti Fraud Team to liaise with the Head of Human Resources to facilitate the implementation of this recommendation</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
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5.2.13

Risk and Potential Implications

(Red Book reference 4.2, 4.8, 4.9, 4.10)

There is no specific programme of work to create and publicise a real anti fraud and corruption and zero tolerance culture which tells the fraudster that there is a professional team at work dedicated to thwarting their efforts, therefore the message is lost.

Finding

The Council does have Whistle-blowing and Anti Fraud and Corruption policies. However, these are not communicated very publicly or frequently to all staff and clients of the Council. There has been no specific fraud awareness training for officers of the Council.

Recommendation

There should be a programme of work undertaken aimed at ensuring that the counter fraud message is communicated effectively. This should include but not be limited to

- The redrafting of the Counter Fraud and Corruption policy which will spell out that the honest majority will not tolerate the fraudster and draw attention to the professionalism of the investigators and the sanctions and redress which the council will take to punish offenders and recuperate losses.
- The message should also be delivered through **online fraud awareness training**, (Meritec and LRI have been identified by Internal Audit as potential providers of this service)
- Face to face awareness sessions for those staff members who do not have access to the intranet,
- Special arrangements for schools staff and
- Presentations at the corporate Induction day.
- In addition the Whistle-blowing posters referred to elsewhere in this report would give publicity to the campaign.
- A periodic Fraud Newsletter could carry details of the number of fraud referrals/prosecutions etc Payslips could be used to maximise publicity.
- The most important thing is that Counter Fraud professionals have a high profile within the Authority. They should be visible and accessible.

Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments: <i>Internal Audit Anti Fraud Team to fully implement all aspects of this recommendation.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
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Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
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5.2.14

Risk and Potential Implications

(Red Book reference 4.3, 4.4, 4.5)

There is no measurement of how many of the Council's employees are fraud aware or how well the anti fraud culture is developing throughout the Council. Training may therefore be misdirected leading to potential waste of council resources while other areas of the Council's operation could be susceptible to fraud.

Finding

There is currently no counter fraud awareness training for staff.

Recommendation,

Following the introduction of online and other fraud awareness training, statistics should be kept to identify the percentage of staff that have undergone the training and identifying where these people are based. The success of the training should also be monitored using pre and post awareness training questionnaires. The take up of fraud awareness training could be reported in a periodic fraud newsletter.

Priority Level (See Section 6 for explanation)

Medium

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>Internal Audit Anti Fraud Team to develop a database system to maintain relevant statistics to fully implement this recommendation.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
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5.2.15

Risk and Potential Implications

(Red Book reference 4.16)

Data analysis techniques are not used to their full effect which is a waste of Council resources and may result in fraud being allowed to continue.

Finding

The Council has 6 licences for the use of IDEA data analysis software. However not all officers with access to the software have received training in its use.

Recommendation

Internal Audit should continue to include IDEA testing on all main systems of the Council and when requested to do so provide IDEA advice to other user departments.

Priority Level (See Section 6 for explanation)

Medium

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: <i>Sept 2009</i>			
Client Comments:			
<i>This recommendation has been implemented by Internal Audit who have developed a system to ensure that detailed testing is undertaken periodically of all the main financial systems utilising the IDEA software. A number of user departments are also currently being trained in its use..</i>			
Manager Name:	<i>DOF</i>	Signature	
Date:	<i>Dec 2009</i>		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
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5.2.16

Risk and Potential Implications

(Red Book reference 4.18 and 4.19)

There are no arrangements in place to ensure that suspected cases of fraud or corruption are reported promptly to the appropriate person for further investigation to allow a disciplined investigation within a prescribed timescale

Finding

There are several sources of advice on the intranet which spell out the arrangements to be adopted to ensure that suspected frauds are investigated. Whilst they do not completely contradict each other they are slightly confusing as the fraud policy says the first point of contact should be the line manager, Chief Officer or Internal Audit or that the Whistle-blowing policy should be used. The Whistle-blowing policy says that the line manager, Chief Executive, departmental Chief Officer, departmental Confidential Reporting Officer or Internal Audit should be notified and the Fraud Code states that, 'Any financial irregularity or suspected irregularities should be reported to the Departmental Chief Officer to enable a report to be made to the Director of Finance in accordance with standing order 62(4) or if this is not possible direct contact can be made with Internal Audit.' In addition the Fraud Investigation plan refers to established links with MPA and states that the DoF will make the final decision about whether to refer a case to the Police.

In reality the procedure which is adopted is that described in the Human Resources Handbook under Disciplinary Procedure where a Nominated Officer appoints a trained Investigating Officer to investigate the allegation and then hears the case.

In addition there are clear instructions on the intranet and internet about how to report a housing benefit fraud ie via a national or local hotline number or via e-mail.

Once an investigation has been instigated there ARE clear guidelines about timescales to be adopted.

Recommendation

- After the Anti Fraud and Corruption policy has been reviewed an exercise should be completed to ensure that there is no conflicting advice on the intranet and to ensure that one simple approach to reporting a suspicion is widely advertised.
- The exercise should also ensure that there can be no ambiguity about how to raise a concern by cross referencing all the relevant policies.

Priority Level (See Section 6 for explanation)

Medium

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
File Reference		Auditor	Beverley Edwards

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>The Internal Audit Anti Fraud Team will review all existing policies and procedures for accuracy, consistency and the provision of clear guidance for reporting concerns.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
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5.2.17

Risk and Potential Implications

(Red Book reference 4.23)

Officers undertaking investigations do not have the necessary authority to do so in law and/or internal policies and procedures.

Finding

(See also 5.2.6 regarding internal authority)

Wirral Council uses surveillance and in so doing is subject to review by the office of the Surveillance Commissioners. An Internal Audit following up on a review of the Commissioner found that many of the recommendations of the Commissioner's report of July 2007 had not been implemented and there was a danger that, as a consequence, evidence obtained through surveillance may be inadmissible in court.

Recommendation

The findings of the Internal Audit into the Regulation of Investigatory Powers Act should be implemented.

Priority Level (See Section 6 for explanation)

High

To be completed by client:			
Recommendation agreed?			Yes
Target date for implementation: 31/03/2010			
Client Comments:			
<i>The Internal Audit Anti Fraud Team will liaise with the Head of Legal and Member Services to facilitate the implementation of this recommendation. This will include undertaking a further Follow Up audit to confirm implementation of all outstanding recommendations.</i>			
Manager Name:	DOF	Signature	
Date:	Dec 2009		

Verification of Implementation

To be completed by auditor at follow up audit:			
Follow Up Audit Date:		Auditor:	
Progress:	Implemented/ Partially/ Not Implemented		
Comments:			
Follow Up Report Date:			

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
File Reference	AFC/1.8	Auditor	Beverley Edwards

6. Recommendation Summary

In order to assist management in using our reports, we categorise our recommendations according to their level of priority:

High	Medium	Low
Fundamental and material to the system of internal control for the area under review.	Improvements in control needed to reduce the risk of loss, error, irregularity or inefficiency.	Matters that merit attention and would improve the overall control levels.

5.2 Ref.	Recommendation	Priority Level	Responsible	Agreed Y/N (To be completed by client)
1	<p>Consideration should be given to establishing one central team of skilled professionally trained Fraud Investigators whose remit includes:</p> <ul style="list-style-type: none"> the production and communication of policies, the linking of policy and operational work delivery of fraud awareness training, receipt of fraud referrals, conduct of Investigations, execution of recovery procedures maintenance of fraud related statistics and monitoring of outcomes such as source of referrals, consistency of sanctions and success of recovery 	High	Director of Finance	Y
2	<ul style="list-style-type: none"> The Anti Fraud and Corruption strategy (including the Fraud Investigation Plan) should be reviewed to ensure that the policy is up to date and adequately aligns with the objectives of the council. The policy should address the six areas of counter fraud activity ie deterrence, prevention, detection, investigation, sanctions and redress. 	High	Director of Finance	Y

System	Anti Fraud Self Assessment		
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5.2 Ref.	Recommendation	Priority Level	Responsible	Agreed Y/N (To be completed by client)
	<ul style="list-style-type: none"> The policy should make reference to the Fraud Act 2006 and contain a clear definition of fraud. The highest level of Political and Executive backing should be sought for the revised policy. The policy should be launched amid maximum publicity. 			
3	Consideration should be given to having all fraud investigation reports returned to Internal Audit to ensure that there is a consistent approach to countering fraud across the Council and to ensure that any lessons learned are communicated to all departments. Returning reports to audit will also enable the identification of the source and scale of losses and facilitate year on year comparison of fraud losses.	High	Director of Finance	Y
4	<ul style="list-style-type: none"> A poster campaign should be undertaken to maximise awareness of the whistle-blowing policy. It may be appropriate to utilise advertising space on payslips to further advertise the policy. Where Insurance and Benefit fraud posters have been removed from One Stop Shops these should be replaced and the credit card sized leaflets placed on the counters. 	Medium	Head of Human Resources Director of Finance	Y Y
5	If the current system of investigating officers and nominated officers continues there is a need to ensure that those officers involved in investigations are well briefed on all aspects of the counter fraud process including the Council's commitment to recovery of losses wherever possible.	Medium	Head of Human resources	Y

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5.2 Ref.	Recommendation	Priority Level	Responsible	Agreed Y/N (To be completed by client)
6	Consideration should be given to including fraud and corruption as a risk in the risk register.	High	Director of Finance	Y
7	Where there is a suspicion of a financial irregularity, consideration should be given to having Nominated Officers, who instigate an investigation required to first log the investigation with Internal Audit. The investigation could then be allocated an identification number and Internal Audit could be advised of which officers are involved in the investigation and record this in a central log, against the investigation number. In this way any officer of the Council who is approached for information could be referred to Internal Audit to ensure that the officer asking for information is acting on a legitimate investigation and has been approved to do so by the Nominated Officer. (Where the financial aspect of the allegation is significant, the investigation will be conducted by professionally trained Fraud Investigators from Internal Audit)	High	Director of Finance And Head of Human Resources	Y
8	<ul style="list-style-type: none"> Investigating Officer and Nominated Officer training should be reviewed to ensure that it adequately prepares the officers for their roles. All Nominated officers should attend the Nominated Officer Training All training should have a shelf life which triggers Refresher training for all officers involved in Investigations 	High	Head of Human Resources	Y
9	A code of ethics should be drawn up for all Investigating and Nominated officers, which they are required to sign prior to beginning an investigation.	High	Head of Human Resources	Y
10	Consideration should be given to the quarterly monitoring of NFI follow up by Internal Audit to be reported to DMT and where necessary any non-compliance reported from there to COMT.	High	Director of Finance	Y

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
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5.2 Ref.	Recommendation	Priority Level	Responsible	Agreed Y/N (To be completed by client)
11	The memorandum sent to the interview panel should remind them that all applicants must produce original certificates where this is an essential requirement of the post	Low	Head of Human Resources	Y
12	Where existing staff who have not previously undergone 'Right to Work in UK' screening, change jobs within the council, consideration should be given to asking them to prove their right to work in UK, in the same way that external applicants do.	Medium	Head of Human Resources	Y
13	<p>There should be a programme of work undertaken aimed at ensuring that the counter fraud message is communicated effectively. This should include but not be limited to:</p> <ul style="list-style-type: none"> The redrafting of the counter fraud and corruption policy which will spell out that the honest majority will not tolerate the fraudster and draw attention to the professionalism of the investigators and the sanctions and redress which the council will take to punish offenders and recuperate losses. The message should also be delivered through online fraud awareness training, (Meritec and LRI have been identified by Audit as providers of this service) Face to face awareness sessions for those staff members who do not have access to the intranet, Special arrangements for schools staff and Presentations at the corporate induction day. In addition the whistle-blowing posters referred to elsewhere in this report would give publicity to the campaign. A periodic fraud newsletter could carry details of the number of fraud referrals/prosecutions etc Payslips could be used to maximise publicity. The most important thing is that Counter Fraud professionals have a high profile within the Authority. They should be visible and accessible. 	High	<p>Director of Finance</p> <p>Director of Finance</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>Head of Human R</p> <p>Director of Finance</p>	<p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p>

System	Anti Fraud Self Assessment		
Department	Authority Wide	Date	October 2009
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5.2 Ref.	Recommendation	Priority Level	Responsible	Agreed Y/N (To be completed by client)
14	Following the introduction of online and other fraud awareness training, statistics should be kept to identify the percentage of staff that have undergone the training and identifying where these people are based. The success of the training should also be monitored using pre and post awareness training questionnaires. The take up of fraud awareness training could be reported in a periodic fraud newsletter.	Medium	Director of Finance	Y
15	Internal Audit should continue to include IDEA testing on all main systems of the Council and when requested to do so provide IDEA advice to other user departments.	Medium	Director of Finance	Y
16	<ul style="list-style-type: none"> After the Anti Fraud and Corruption policy has been reviewed an exercise should be completed to ensure that there is no conflicting advice on the intranet and to ensure that one simple approach to reporting a suspicion is widely advertised. The exercise should also ensure that there can be no ambiguity about how to raise a concern by cross referencing all the relevant policies. 	Medium	Director of Finance Director of Finance and Head of Human Resources	Y Y
17	The findings of the Internal Audit into the Regulation of Investigatory Powers Act should be implemented.	High	Head of Legal and Member Services	Y

For Audit Use Only	
File Reference	AFC/1.8
Auditor	B Edwards
Date of Report	October 2009
Date Received	

7. Customer Satisfaction Survey

Audit of: Anti Fraud Self Assessment – Authority Wide

I am responsible for providing you with a quality Internal Audit Service and I want to ensure that your audit continues to be effective. A number of performance indicators have been adopted and one of the most important of these is your view of the service you receive.

Please spare the time to complete and return this form. This is an opportunity for you to provide your views on the level of service you received during your recent audit. Your answers will help me to develop and maintain the highest level of service possible.

THANK YOU FOR YOUR HELP.

David A Garry C.P.F.A
Chief Internal Auditor

QUESTIONNAIRE			
WERE YOU SATISFIED WITH:	<u>Yes</u>	<u>No</u>	<u>Comments</u> (please continue overleaf if you wish)
1. <u>TIMING:</u>			
• Advance notice of the audit?			
• Duration of the audit?			
2. <u>COMMUNICATION:</u>			
• Courtesy of the auditor(s)?			
• Level of auditor(s) knowledge?			
• Consultation on the findings?			
• Method of report delivery?			
3. <u>AUDIT REPORTS:</u>			
• Format of the report?			
• Speed of production of the report?			
• Relevance of the recommendations?			
• Value of the recommendations?			
• Audit opinion?			
4. <u>QUALITY OF SERVICE:</u>			
• Usefulness of the audit?			
• Professionalism of the audit?			
• Professionalism of the auditor?			

If you would like to comment further on the conduct, outcome or how you feel I could improve the Internal Audit Service please do so overleaf, or telephone me on 666 3387.

Completed by: Signed: Date: