



## GOVERNANCE AND AUDIT COMMITTEE – 11 OCTOBER 2022

**SUBJECT: INTERNAL AUDIT SERVICES: ANTI-FRAUD STRATEGY  
ACTION PLAN**

**REPORT BY: ACTING INTERNAL AUDIT MANAGER**

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### **1. PURPOSE OF REPORT -**

1.1 To inform the Governance and Audit Committee of the action plan that has been drawn up following the approval of the draft Anti-Fraud strategy in June 2022

### **2. SUMMARY**

2.1 The Governance and Audit Committee is responsible for ensuring that strategies and polices relating to risk and control are adequately managed and monitored in order to gain assurance regarding the adequacy of risk management and internal control frameworks within the Council. The anti-fraud strategy is one such document. The draft strategy was approved at the meeting of the committee in June 2022

2.2 Following approval of the draft strategy an action plan is now required to set in place the actions required to develop arrangements to embed the strategy.

### **3. RECOMMENDATIONS**

3.1 The Governance and Audit Committee is asked to consider and endorse the attached action plan.

### **4. REASONS FOR THE RECOMMENDATIONS**

4.1 To ensure there is a clear commitment from the Governance and Audit Committee that those tasked with governance establish a solid foundation of anti-fraud culture within the Council to embed a culture of effective financial stewardship.

4.2 To ensure that the Council has an up-to-date and relevant fit-for-purpose strategy

## **5. THE REPORT**

- 5.1 Organisations face increasing risks from fraud including financial losses and reputational damage. Furthermore, there is potentially the risk that managers may face liability in relation to corrupt or fraudulent activity of their staff.
- 5.2 It is recognised that to enable effective implementation of the anti-fraud strategy an action plan will be required to identify key action points, processes required, responsible parties, dates and success criteria. The action plan is attached as at **APPENDIX 1**.
- 5.3 **Conclusion**  
It is recommended that the Governance and Audit Committee endorses the Anti-Fraud Strategy action plan appended to this report.

## **6. ASSUMPTIONS**

- 6.1 There are no assumptions in this report.

## **7. SUMMARY OF INTEGRATED IMPACT ASSESSMENT**

- 7.1 The Council will be unable to deliver its Well-being Objectives in the absence of effective corporate governance arrangements.
- 7.2 Strong corporate governance arrangements are a key element in ensuring that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are met, in that a prosperous Wales and a resilient Wales requires an effective and robust anti-fraud strategy to protect public funds.
- 7.3 There are no other equalities implications arising from this report in relation to other equalities issues.

## **8. FINANCIAL IMPLICATIONS**

- 8.1 There are no direct financial implications.

## **9. PERSONNEL IMPLICATIONS**

- 9.1 There are no direct personnel implications.

## **10. CONSULTATIONS**

- 10.1 Any comments received from consultees have been included within the report.

## **11. STATUTORY POWER**

- 11.1 Local Government and Elections Act (Wales) 2021

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Consultees: C Harray, Chief Executive  
R Edmunds, Corporate Director for Education and Corporate Services  
S Harris, Head of Financial Services and S151 Officer

## **Appendix 1 Caerphilly CBC Anti-Fraud Strategy Action Plan**

### **Background papers**

**Governance and Audit Committee 14/6/2022 Anti Fraud Strategy**