Fraud and Protected Disclosures Compliance Matrix

Theme	Requirement Assessment	2022 SWAP RAG		Further Actions/Status	By Whom	By When	SMA Assess-ment
1) Resources and Communication	1a) The organisation has internal audit and external audit planning aligned to fraud risks. Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced	**A**	* SWAP Internal Audit planning and liaison with External Audit is aligned to fraud risks; * Fraud risks identified and embedded into risk management process, monitored by risk owners alongside other service risks				**G**
	1b) There is a programme of counter fraud work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts. There is an annual fraud plan which is agreed by Audit & Governance committee and reflects resources mapped to risks and arrangements for reporting outcomes.	**G**	* Policy framework for whistleblowing and counter fraud and financial crime; * Annual reporting to Audit and Governance Committee; * Action plan included with annual report, and updated to respond to the new offence of "failure to prevent fraud"; * Outcomes of whistleblowing and fraud investigations included in annual report, with separate investigation reports shred with Audit and Governance Committee as appropriate	Revised policy framework to be reviewed and signed of by Audit and Governance Committee in August 2025	SM for Assurance	Aug-25	**G**
	1c) 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.	**G**	* Close working with SWAP's Internal Audit Counter Fraud Team; * CIFAS subscription via SWAP fee; * Sharing of NAFN fraud alerts with relevant services; * Services (such as licencing, revenues, trading standards) work closely with enforcement agencies; * Annual reporting to Audit and Governance Committee				**G**
	1d) The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity	**A**	* Close working with SWAP's Internal Audit Counter Fraud Team; * CIFAS subscription via SWAP fee; * Sharing of NAFN fraud alerts with relevant services; * Services (such as licencing, revenues, trading standards) work closely with enforcement agencies; * Annual reporting to Audit and Governance Committee * Fraud risk assessment undertaken and embedded within service risk register				**G**
	1e) The organisation has access to a trained counter fraud resource.	**G**	* Access to a trained counter fraud resources through the SWAP Internal Audit Services Counter Fraud Team				**G**
Risk Management	2a) The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.	**G**	* Fraud risk assessment undertaken and embedded within service risk register, including identification of service specific controls and improvement actions * The Council's Risk Management Strategy has considered fraud risk				**G**

Fraud and Protected Disclosures Compliance Matrix

Theme	Requirement Assessment	2022 SWAP RAG		Further Actions/Status	By Whom	By When	SMA Assess-ment
	2b) 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. Horizon scanning is completed to look for future fraud and corruption risks.	G	* Fraud risk assessment undertaken and embedded within service risk register * Risk is reported quarterly to Audit and Governance Committee, with the risk register also informing the agenda of the scrutiny committees where appropriate * NAFN fraud alerts shared with relevant services				G
Policy Related	3a) 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; and Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality, and business. This is checked independently.	A	* Codes of Conduct for Officers and Members,including declaration of interest and reference to fraud; * Councillor e-form for declorations of interest; * Revision to Home and Hybrid working principles and associated communications re-inforced employee declarations of interest (June 25)	A declaration process for staff is in development	Monitoring Officer	tbc	A
	3b) There are employee and member Code of Conducts in place, which include reference to fraud.	G	* Codes of Conduct for Officers and Members,including declaration of interest and reference to fraud;				G
	3c) The organisation has an appropriate and approved Anti-Fraud and Corruption Policy available to stakeholders.	G	* Policy framework for whistleblowing and counter fraud and financial crime;				G
	3d) 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. There is a zero-tolerance approach.	G	* Policy framework for whistleblowing and counter fraud and financial crime; * Clear statement of zero tolerance to fraud				G
	3e) The organisation has an appropriate and approved money laundering policy available to stakeholders	G	* Policy framework for whistleblowing and counter fraud and financial crime, which incorporates money-laundering				G

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Theme	Requirement Assessment	2022 SWAP RAG		Further Actions/Status	By Whom	By When	SMA Assess-ment
	3f) There is an independent and up-to-date whistleblowing policy which is monitored for take up and can show that suspicion	G	* Policy framework for whistleblowing and counter fraud and financial crime; * Reporting of whistleblowing numbers is included in the Annual Report				G
	3g) Counter fraud staff are consulted to fraudproof new policies, strategies, and initiatives across departments and this is reported upon to committee.	G	* Policy framework is reviewed and updated by Service Manager for Assurance; * Policy framework considered and approved via Audit and Governance Committee; * Policies are subject to clearance process, ensuring review with Monitoring Officer and S151				G
	3h) Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistle-blowers.	G	* Policies are clear in that they apply to contractors and third parties, and can be accessed via the external website; * Legal Services have included reference to the policy in the terms and conditions of the contracts and reference to it is in the Procurement Document / Invitation to Tender; * There is a link to the policy on Selling to Dorset Council on the Dorset Council website; * Whistleblowing policy and supporting comms reinforces the safeguards contained in the Public Disclosure Act				G
Committee Related	4a) Audit Committees and Portfolio Lead roles in relation to fraud management are agreed and understood, including: Awareness and support counter fraud activity (including proactive and reactive) and receive training to support them; Receiving of regular reports on the work of those leading on fraud; Supporting counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.	A	* An annual fraud and protected disclosure report is presented to Audit and Governance Committee; * The Chair of the Audit and Governance Committee is identified as the member anti-fraud champion; * Fraud and whistleblowing training is available via e-learning module, but is not mandatory.	Develop training matrix to identify officer/councillor roles that are higher risk and should be subject to formal training	SM for Assurance	Sep-25	A

Fraud and Protected Disclosures Compliance Matrix

Theme	Requirement Assessment	2022 SWAP RAG		Further Actions/Status	By Whom	By When	SMA Assess-ment
Culture & Awareness	5a) The organisation educates and trains employees regarding the importance of ethics and anti-fraud programs and senior management exhibit and encourage ethical behaviour.	A	* Fraud and whistleblowing training is available via e-learning module, but is not mandatory; * Awareness training from periodic intranet communications	Develop training matrix to identify officer/councillor roles that are higher risk and should be subject to formal training Inclusion of awareness on whistleblowing within induction programme Review of e-learning module content	SM for Assurance	Oct-25	A
	5b) The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	G	* Whistleblowing and Fraud policy portfolio; * Code of conduct, including declarations of interest and reference to fraud; * Annual Governance Statement; * Annual reporting to Audit and Governance Committee on Fraud and Whistleblowing; * Financial Procedural Rules; * Contract Procedural Rules; * Guidance on the intranet, supported by periodic promotion	Consider implementation of a Governance Group, to support revised CIPFA/Solace guidance on Annual Governance Statement wef 25/26 financial year reporting; Respond to findings from SWAP investigations	SM for Assurance SLT	Sep-25	G
	5c) Relevant staff and members are up to date with latest anti-fraud practice and trends in fraud.	A	* SWAP and NAFN Fraud Alerts shared as appropriate to relevant services; * Member of CiFAS				G
	5d) The organisation routinely publicises successful cases of proven fraud and corruption to raise awareness; this is endorsed by the communications/ media team	A	* Upheld cases considered for promotion on a case by case basis				G
	5e) The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the relevant checks.	A	* CiFAS data matching for agency staff / new employees; * CiFAS checkin annually for SLT	Consider whether more frequent checks should be undertaken on staff (post recruitment), as suggested by best practice	SLT	tbc	G

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Theme	Requirement Assessment	2022 SWAP RAG		Further Actions/Status	By Whom	By When	SMA Assess-ment
	5f) *New* The local authority fosters a culture of integrity and anti-fraud commitment from senior leadership		* Fraud has recently been incorporated within the remit of the Strategic Information Governance Board, with escalation to SLT via the Chair/Monitoring Officer; * Internal controls around fraud are identified within the Annual Governance Statement and supporting Local Code of Corporate Governance	Consider implementation of a Governance Group, to support revised CIPFA/Solace guidance on Annual Governance Statement wef 25/26 financial year reporting, including the interface with Audit and Governance Committee and Portfolio Holder;	SM for Assurance	Sep-25	A
Reporting, Investigating & Monitoring	6a) Statistics are kept and reported which cover all areas of activity and outcomes. Are number of investigations and outcomes recorded.	G	* Annual fraud and whistleblowing report is submitted to Audit and Governance Committee, incuding stats; * Database maintained by the Service Manager of Assurance				G
	6b) All allegations of fraud and corruption are risk assessed.	G	* The concept of risk assessing allegations was considered together with the Portfolio lead and Audit and Governance Committee (pre May 24 elections and change of administration). It was determined as being counterproductive to demonstrating a zero tolerance to fraud. * Service Manager for Assurance and the Monitoring Officer review the seriousness of the allegations before calibrating the appropriate resources, making sure the investigations teams have the right expertise				G
	6c) Prevention measures and projects are undertaken using data analytics where possible and sharing of data across internal departments and between other enforcement agencies.	A	* The Council takes part in the bi-annual NFI data matching exercise; * Dorset Council are members of CiFAS, via the SWAP internal audit partnership. This facilitates data sharing in relation to Fraud across a number of service areas.				G
	6d) The organisation provides an anonymous way to report suspected violations of the ethics and anti-fraud programs.	A	* Fraud/Whistleblowing hotline and email in place and monitored by the Service Manager for Assurance; * Monitoring by Data Protection Officer and Complaints Manager (in absence of Service Manager)				G
	6e) Fraud incidents are promptly and thoroughly investigated by a designated and qualified resource, with unfettered access to premises and documents for the purposes of counter fraud investigation.	A	* Investigation process clearly set out in the policy framework; * Commissioning of SWAP specialist fraud team for higher risk investigations	Formalise a lessons learnt process, to be embedded into the workings of the Organisational Comliance and Risk Learning Group	SM for Assurance	Sep-25	G

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Theme	Requirement Assessment	2022 SWAP RAG		Further Actions/Status	By Whom	By When	SMA Assess-ment
	6f) There is a fraud and corruption response plan which covers all areas of counter fraud work: – prevention – detection – investigation – sanctions – redress	G	* Covered within policy framework				G