

Appendix 2 - Organisational response form

Report title: Counter-fraud arrangements – Caerphilly County Borough Council

Completion date:

Document reference: 4270A2024

Ref	Recommendation	Organisational response <small>Please set out here relevant commentary on the planned actions in response to the recommendations</small>	Completion date <small>Please set out by when the planned actions will be complete</small>	Responsible officer (title)
R1	<p>The Council should urgently strengthen its counter-fraud arrangements, in particular:</p> <ul style="list-style-type: none">- Ensuring that the risk of fraud is properly assessed;	<p>A fraud risk assessment will be carried out during Summer 2024. A member of staff in the Internal Audit Team is currently undertaking a CIPFA accredited qualification (Certificate in Fraud Risk Management), the content of which includes fraud risk assessments. The outcome of the fraud risk assessment will be reported to the Governance and Audit Committee at its meeting on 8 October 2024.</p>	8 October 2024	Section 151 Officer / Acting Internal Audit Manager.

<ul style="list-style-type: none"> - Producing a fraud response plan; 	<p>The Council has a draft fraud investigation protocol, which will now be reviewed and updated as a fraud response plan. The updated document will be presented to the Governance and Audit Committee at its meeting on 8 October 2024.</p>	<p>8 October 2024</p>	<p>Section 151 Officer / Acting Internal Audit Manager.</p>
<ul style="list-style-type: none"> - Improving its monitoring arrangements; 	<p>Monitoring arrangements will be incorporated into the fraud response plan.</p>	<p>8 October 2024</p>	<p>Section 151 Officer / Acting Internal Audit Manager.</p>
<ul style="list-style-type: none"> - Updating its policy framework; 	<p>Plans are in place to undertake a review and refresh of relevant policy documents following completion and approval of an ongoing review and update of the Council’s Financial Regulations.</p>	<p>To commence October 2024 with completion by March 2025.</p>	<p>Section 151 Officer / Acting Internal Audit Manager.</p>
<ul style="list-style-type: none"> - Providing training to staff appropriate to their role. 	<p>An online fraud awareness training course has been procured and is in the final stages of development. This will be mandatory training for targeted groups of staff.</p>	<p>31 December 2024</p>	<p>Section 151 Officer / Acting Internal Audit Manager.</p>
<p>In strengthening its counter-fraud arrangements, the Council should also</p>	<p>The Council will produce an updated Fraud Action Plan that will address both local issues</p>		<p>Section 151 Officer / Acting</p>

address the recommendations made in the Auditor General for Wales's 2020 report¹ on fraud.

and the recommendations made in the Auditor General's report. This updated Action Plan will be presented to the Governance & Audit Committee in November/December 2024.

Date of Governance & Audit Committee meeting to be confirmed

Internal Audit Manager.

¹ ['Raising Our Game' Tackling Fraud in Wales](#) Auditor General for Wales, July 2020