

Area	Priority	Timescales	Status
Update Counter Fraud policy/strategy	High	Review again 2020/2021 taking account of updated National Strategy guidance (Q4)	
Ensure all counter fraud policies are appropriate and up to date	Medium	As required Every Two years	Anti-Bribery (Dec 19) Whistleblowing (Sept 20) Money Laundering (Dec 18)
Update fraud risk register  Implement the actions within the Counter Fraud Risk Register	High  High	March 2021  See Risks	Follow up Q4
Complete fraud e-learning training for Officers and members.  New starters	High	21/22	70%* staff completed previously  Members trained
Communication Communicate strategy  Review existing publications and publicity to determine any changes / improvements  <ul style="list-style-type: none"> <li>• Website</li> <li>• Publicity to stakeholders</li> <li>• Successful cases – Media</li> </ul>	Medium  Medium	21/22  Mar 21	

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<p>Projects linked to the Lincolnshire Counter Fraud partnership</p> <p>SPD Housing Tenancy</p> <p>*See full work programme</p>	High	As per LCFP work programme	<p>SPD – in progress but delayed to 2021 (Revs and Bens)</p> <p>Housing Tenancy – ColC current pilot</p> <p>Review March 21 (Housing)</p>
<p>Prepare for 2020 NFI and review matches Main scheme Grants</p> <p>Follow up and investigation of data matches identified through National Fraud Initiative</p>	High	<p>December 2020</p> <p>Starts Jan/Feb 2021</p>	<p>In progress</p> <p>Awaiting results</p>
<p>CIPFA fraud survey</p> <p>Review report results</p>	Med	Annual	Awaiting annual report
<p>Review counter fraud “partnership” arrangements</p> <p>Continued development of fraud resilience through the Lincolnshire Counter Fraud Partnership (LCFP). Delivery of reports to Lincolnshire Finance Officers Group</p>	Medium	March 2020	Agreed to extend for 3-5 years

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Consider the internal and external promotion of whistleblowing	Medium	Mar 21	
Data analysis / optimum use of Technology / analytics. Consider data technology pilots to improve efforts to detect and prevent fraud  Used to prioritise and facilitate counter fraud proactive exercises	Medium	Ongoing	Tenancy SPD/CTS Fraud Business rates SBRR NFI Grants
Review intelligence on changes to the control environment (which could increase fraud/error risk) Communicate requirements to service managers/AD's	Medium		Ongoing  Includes Covid 2020 audit review
Undertake counter fraud "healthcheck"	Medium	Mar 21	Integrate with strategy review (above)
Where there has been a fraud or attempted fraud feedback to Audit committee/AD/CMT any Control improvements	Medium	Ongoing	Sixth month report  Annual report

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<p>For 2020/21, Small Business Rates Relief (SBRR) is being reviewed through a third party, to cross check against other authorities as to whether a business is in receipt of SBRR. SBRR regulations allow for small single businesses, not multiple. This is progressing well, and has stopped giving SBRR from the outset rather than seeking clawback. Officers were involved in one national case where the company made claims all over the country that they had occupied properties on 1.2.2020 and that they were entitled to small business rate relief.</p>	High	Ongoing 20-21	Going well
<p>The latest bulk review was due to be undertaken during April – August 2020 and then on a rolling review from October 2020 onwards (pending successful tender process). However due to COVID the SPD bulk review has been postponed until April – August 2021, with the rolling review starting October 2021 (post tender process). The last review saw 566 SPD's removed</p>	High	August 2021	

Other areas undertaken by Assurance Lincs	Priority	Timescales	Status
Participation in Safer Lincolnshire Partnership's (SLP) Serious and Organised Crime – Fraud Group (current focus on vulnerable adults)	N/A	N/A	Any relevant information is fed through LCFP representatives
Participation in: <ul style="list-style-type: none"> <li>• Midlands Fraud Group</li> <li>• work with FFCL Board (Fighting Fraud &amp; Corruption Locally)</li> <li>• CIPFA Counter Fraud Centre</li> <li>• follow up of NAFN alerts and horizon scanning for relevant legislative changes</li> </ul>	N/A	N/A	Any relevant information is fed through LCFP representatives
Monitoring and review of: <ul style="list-style-type: none"> <li>• Investigations</li> <li>• Whistleblowing reports</li> <li>• CFaCT annual report</li> <li>• National picture to identify trends and feed into Fraud Risk Assessment</li> </ul>	N/A	N/A	Any relevant information is fed through LCFP representatives  ColC review the CFaCT report. ColC act on the Whistleblowing referrals received and report summary details