Newark and Sherwood District Council

Summary Internal Controls Assurance (SICA) Report

November 2025

Final

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at the Newark and Sherwood District Council as at 19th November 2025.

Eco SMART

2. The UK public sector is facing increasingly structured and ambitious expectations around climate sustainability, driven by national policy, regulatory frameworks and public accountability. This is at a time when public funding is being stretched, with competing priorities and major reforms are taking place.

Key Themes for Sustainability and Implications

Materiality and Accountability – Sustainability goals, practices and information must be relevant to primary users and reflect significant risks or opportunities that the organisation faces.

Integration – The sustainability ambitions must be embedded across strategy, operations and governance, rather than siloed to areas of interest or knowledge.

Local Flexibility and National Alignment – organisations are encouraged to tailor climate strategies to local contexts while contributing to national targets.

Funding and Capacity Building – Multi-year funding, regulatory reform and skills development are critical enablers to effectively deliver climate sustainability goals, within financial, knowledge and resource constraints.

Next Steps

1. Review current sustainability practices, strategies and expectations.
2. Identify materiality, relevance, funding gaps and capacity needs in order to achieve the organisational objectives in relation to climate sustainability.
3. Engage Eco Smart to support assurance that expected objectives can be realised.
4. Find out more by clicking on this link: Eco SMART - TIAA

Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

		Key Dates			Number of Recommendations			
Review	**Evaluation**	**Draft issued**	**Responses Received**	**Final issued**	**1**	**2**	**3**	**OEM**
Financial Resilience	**Substantial**	**30th September 2025**	**24th November 2025**	**26th November 2025**	**0**	**0**	**1**	**1**
HRA H&S Mould	**Limited**	**21st August 2025**	**3rd October 2025**	**26th November 2025**	**1**	**2**	**4**	**0**

4. The Executive Summaries for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2025/2026 Annual Plan

5. Our progress against the Annual Plan for 2025/26 is set out in Appendix B.

Changes to the Annual Plan 2025/26

6. Change to the approved plan are detailed within the table below. This will not include timing changes.

Changes to Approved Plan

Review	Rationale
-No additional changes have been confirmed.	

Frauds/Irregularities

7. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

8. We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

Responsibility/Disclaimer

9. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Appendix A: Executive Summaries

The following Executive Summaries are included in this Appendix.

Review	Key Findings
Assurance Review of Financial Resilience Confirm the realism and likely delivery success of identified saving within the current financial year and the Medium-Term Financial Plan.	**KEY STRATEGIC FINDINGS** • The Commercial Strategy update paper provided the Cabinet with details of the continued uncertainty of future funding arrangements. There was a £8.78m underspend in 2024/25 due to project delays, which are not attributed to cost savings. • There was a stated need to incorporate anticipated shortfalls in unitary plans as they fall due, however the full extent of unitary implications was less clear and developed than at other councils. **GOOD PRACTICE IDENTIFIED** The MTFP has been reviewed on an annual basis to ensure that the assumptions, and prevailing economic and political climate are considered when agreeing the detailed forecast for the coming year and the following three years. An external advisor, Pixel, has been used to assist the Council in modelling its MTFP.
Assurance Review of HRA H&S Mould The purpose of this audit was to assess the design and test the effectiveness of health and safety controls related to damp and mould, including the processes for monitoring performance. The review covered policies and procedures, roles and responsibilities, performance monitoring, and risk management.	**KEY STRATEGIC FINDINGS** • Newark Council was not able at time of audit to produce either executive information or underlying KPIs in respect of damp and mould activity since Q4 2024/25, this is due to the recent adoption of the NEC housing management system. • There is limited assurance that issues and complaints in respect of damp and mould are being actioned or responded to in a timely manner. • Oversight processes such as the Policy & Performance Improvement Committee (PPIC) did not formally demonstrate that they were aware of, or had actions planned to resolve, these issues. Due to health and wellbeing considerations and with the added emphasis of the impending introduction of Awaab's Law (27th October 2025) it is important that visibility of the effectiveness of related governance is clear. • Associated policies require updating. **GOOD PRACTICE IDENTIFIED** The Council provides clear tenant guidance on spotting and preventing damp and mould, with accessible reporting options via phone, email, and online to ensure issues are reported and addressed promptly.

Assurance Review of Financial Resilience

OVERALL ASSESSMENT

KEY STRATEGIC FINDINGS

The Commercial Strategy update paper provided the Cabinet with details of the continued uncertainty of future funding arrangements. There was a £8.78m underspend in 2024/25 due to project delays, which are not attributed to cost savings.

There was a stated need to incorporate anticipated shortfalls in unitary plans as they fall due, however the full extent of unitary implications was less clear and developed than at other councils.

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

SR301 Financial Sustainability- General Fund - Ensuring Financial stability of the general Fund to allow the council to undertake its core functions deliver services and meet its corporate priorities and objectives.

GOOD PRACTICE IDENTIFIED

The MTFP has been reviewed on an annual basis to ensure that the assumptions, and prevailing economic and political climate are considered when agreeing the detailed forecast for the coming year and the following three years.

An external advisor, Pixel, has been used to assist the Council in modelling its MTFP.

SCOPE

Confirm the realism and likely delivery success of identified saving within the current financial year and the Medium-Term Financial Plan.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Commercial Strategy update paper provided the Cabinet with details of the continued uncertainty of future funding arrangements. There was a £8.78m underspend in 2024/25 due to project delays, which are not attributed to cost savings. There was good evidence that slippage against the Strategy is being monitored, and carry-forwards are being approved.	To strengthen capital programme management to reduce slippage.	3	*Alongside this audit, a capital tracker has been created which will be reported to the Senior Leadership Team quarterly to ensure projects remain on track for delivery by the expected time. The first report was tabled this quarter.*	*In place*	*Business Manager – Financial Services*

Assurance Review of HRA H&S Mould

OVERALL ASSESSMENT

KEY STRATEGIC FINDINGS

- Newark Council was not able at time of audit to produce either executive information or underlying KPIs in respect of damp and mould activity since Q4 2024/25, this is due to the recent adoption of the NEC housing management system.
- There is limited assurance that issues and complaints in respect of damp and mould are being actioned or responded to in a timely manner.
- Oversight processes such as the Policy & Performance Improvement Committee (PPIC) did not formally demonstrate that they were aware of, or had actions planned to resolve, these issues. Due to health and wellbeing considerations and with the added emphasis of the impending introduction of Awaab's Law (27th October 2025) it is important that visibility of the effectiveness of related governance is clear.
- Associated policies require updating.

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Risk SR509 – Statutory Compliance Management - Implementation and maintenance of suitable statutory safety compliance management systems.

GOOD PRACTICE IDENTIFIED

- The Council provides clear tenant guidance on spotting and preventing damp and mould, with accessible reporting options via phone, email, and online to ensure issues are reported and addressed promptly.

SCOPE

The purpose of this audit was to assess the design and test the effectiveness of health and safety controls related to damp and mould, including the processes for monitoring performance. The review covered policies and procedures, roles and responsibilities, performance monitoring, and risk management.

ACTION POINTS

Urgent	Important	Routine	Operational
1	2	4	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	The NEC system does not support reporting for damp and mould cases. While individual property records can be accessed, there is no functionality to extract a report showing total open cases, their status, or whether they are completed within target timeframes. Tracking is manual and relies on Repairs Officers or Works Planners checking individual job diaries. There is no central spreadsheet, dashboard, or automated alert system in place. This limits visibility of overall case volumes, and may cause potential delays, and areas of risk. Without this oversight, the Council cannot accurately assess the scale or urgency of damp and mould issues across its housing stock. This poses a challenge in preparing for the upcoming Awaab's Law requirements and responding to rising case volumes.	Develop or implement a centralised tracking and reporting mechanism for damp and mould cases within the NEC system or through an interim solution (e.g., a shared spreadsheet or dashboard). This mechanism needs to include clear visibility of case volumes, status, target completion dates, and risk levels.	1	*The timing of the audit did not support the ability to provide assurance around the handling of damp and mould. To give clarity, the information was being collated within NEC, however, there was a delay in creating the appropriate report to provide oversight of the management of damp & mould as part of quarterly compliance performance updates. This has since been rectified.* *Reports are now available to show total open cases, their status and whether completed in timescales.* *The reporting is scheduled weekly whilst we embed NEC and before the transition to additional reported required from 27th October when Awaab's Law comes into effect. (example available showing cases from 19th May - 22nd August).*	*Completed*	*Responsive Repairs Manager*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Delivery	Due to ongoing limitations within the NEC system, the Council can no longer extract the data required to produce reliable performance reports on damp and mould-related repairs. As a result, quarterly performance reporting to the Policy & Performance Improvement Committee (PPIC) cannot take place for damp and mould as of Q4 2024/25. This restricts oversight of inspection volumes, repair times, and potential backlogs in an area directly impacting resident health and safety. Although the Housing Maintenance Manager advised that reporting is expected to resume by the end of Quarter 2 2025/26, there is currently no interim reporting process in place to provide assurance.	Implement an interim reporting process to provide the Performance, Policy and Improvement Committee (PPIC) with regular updates on damp and mould inspections, repairs, and performance while NEC system limitations are resolved in order to maintain oversight of repair volumes, completion times, and backlogs.	2	*Report is now available, and data was provided to the Governance arrangements as follows:* *PPIC:1st September 2025.* *Cabinet (Performance): 9th September 2025.* *Within the Compliance Qtr 1 covering report, PPIC were advised of the interim reporting arrangements in place prior to introduction of Awaabs Law.* *On a monthly basis, the performance around D&M is now a standard item on the Directorate Team Meeting agenda, and meetings with the Portfolio Holder to keep oversight and provide assurance that repairs of this nature are being closely monitored to comply with new legislation.*	*Completed*	*Responsive Repairs Manager*
7	Directed	The Policy & Performance Improvement Committee (PPIC) is responsible for reviewing and scrutinising the Council's performance against service targets and policy objectives, through regular performance reporting. However, PPIC meeting records do not demonstrate that the Committee has identified, challenged, or escalated the ongoing absence of damp and mould oversight, or the underlying issues affecting data availability. No evidence of escalation or formal action to address the ongoing issues was provided during the audit.	The Policy & Performance Improvement Committee (PPIC) to implement a risk based formal process to regularly review and escalate gaps in performance reporting, especially for key risks like damp and mould. This should include dedicated agenda items on data quality, documented challenges, and timely escalation to senior management.	2	*At the first available meeting following the introduction of NEC, the Compliance Report Q1 – 2025-26, data was presented to show the current cases of D&M with an explanation in the covering report of the interim arrangements.*	*Completed*	*Responsive Repairs Manager*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Damp and Mould Policy lacks coverage of roles and responsibilities related to damp and mould (D&M); these are only defined in individual job descriptions.	Update the Damp and Mould Policy to explicitly define roles and responsibilities related to damp and mould management.	3	*This is currently being updated to reflect introduction of Awaabs Law from 27th October.*	*10/10/25*	*Responsive Repairs Manager*
2	Directed	The Repairs Policy, effective from March 2022, was approved by the Homes and Communities Committee. It was scheduled for review in March 2024, however, as of 2025, the Policy has not yet been updated or reviewed.	Review and update the Repairs Policy to ensure it remains current and aligned with organisational requirements and legislative changes.	3	*This is currently being updated to reflect introduction of Awaabs Law from 27th October.*	*10/10/25*	*Responsive Repairs Manager*
3	Directed	The Building Safety Policy currently does not reference Awaab's Law, or issues relating to damp, mould, or condensation, which will be important for compliance ahead of the law's implementation in October 2025. A policy review is not scheduled until 2027, which would leave a gap in addressing these new requirements.	Update the Building Safety Policy before October 2025 to include Awaab's Law and damp, mould, and condensation requirements to ensure timely compliance and risk management.	3	*This is currently being updated to reflect introduction of Awaabs Law from 27th October.*	*10/10/25*	*Compliance Manager*
4	Delivery	The Responding to Damp & Mould Procedure references key housing legislation but does not yet include Awaab's Law, which will be implemented in October 2025. The procedure's version control lacks details on the approving authority and approval date. Furthermore, the next scheduled review is not until July 2026, nine months after the new legal requirements come into effect, risking the procedure being outdated during this critical period.	Update the Responding to Damp & Mould Procedure to include requirements from Awaab's Law ahead of the October 2025 implementation. Ensure version control clearly records the approving body and approval date. Adjust the review schedule to occur before October 2025 to maintain compliance with new legislation.	3	*This is currently being updated to reflect introduction of Awaabs Law from 27th October. The next scheduled review will remain July 2026 to consider any further changes necessary once Awaabs Law is in place.*	*24/10/25*	*Responsive Repairs Manager*

Appendix B: Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
Financial Resilience	1		Reported to December AC
HRA H&S Mould	2		Reported to December AC
Joint Working Arrangements	1	Fieldwork Completed	Expected Final - December
Cyber Security Maturity Assessment	2	Fieldwork in progress	Expected Final - January
Key Financial Controls - Budgetary Control	3	Fieldwork Completed	Expected Final - December
Capital Programme	3		Reported to October AC
Gilstrap Financials	2		This will be scheduled for Q4 to meet annual reporting requirements
Mansfield Crematorium	2		This will be scheduled for Q4 to meet annual reporting requirements
Absence Management	3	Fieldwork in progress	Expected Final - January
Climate Sustainability Assessment	3	Fieldwork in progress	Expected Completion end of December
Waste Management	3	Fieldwork in progress	Expected Final - January
Corporate Governance (including Staff Training and Succession planning)	4	Fieldwork in progress	Expected Final - January
ICT Social Media	4	To be scheduled	

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued

Appendix C: Update of recommendations

A detailed presentation of follow up will be submitted to the next Audit Committee.

This will reflect a detailed sweep to reduce the number of recommendations ahead of year end.

Presently there are 9 overdue recommendations which is 3 less than at this time last year.

Appendix D: Briefings on Developments in Governance, Risk and Control

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those briefings issued in the last three months which may be of relevance to the Example Client is given below:

Summary of recent Client Briefings and Alerts

Date Issued	Sector	Briefing Type	Subject	Web Link	TIAA Comments
17 October 2025	Housing	TIAA News	Navigating the housing 'trilemma': TIAA's reflections on the Housing Association Outlook Report 2026	Navigating the housing 'trilemma': TIAA's reflections on the Housing Association Outlook Report 2026 - TIAA	At TIAA , we work alongside housing providers to strengthen assurance, governance and risk management. We were pleased to contribute to Drova's Housing Association Outlook Report 2026, which brings together expert perspectives from across the sector.
10 October 2025	All	TIAA Article	Working Elsewhere While on Sick Leave: Understanding the Risks and Responsibilities	Working Elsewhere While on Sick Leave: Understanding the Risks and Responsibilities - TIAA	As Anti-Crime specialists in the healthcare sector, we frequently encounter cases where individuals work elsewhere while on sick leave or during contracted NHS hours. This type of behaviour is a common form of fraud and can have serious consequences for both the individual and the organisation.
29 September 2025	All	TIAA News	TIAA B Corp Impact Report	TIAA B Corp Impact Report - TIAA	Our B Corp Impact Report reflects the progress we've made across key areas including governance, community, environment, and employee wellbeing.
15 September 2025	All	TIAA News	Introducing Sentinel: A Strategic Approach to Security and Resilience	Introducing Sentinel: A Strategic Approach to Security and Resilience - TIAA	In today's climate of rising crime and evolving external threats, ensuring the safety of your staff, visitors, property, and information has never been more important. TIAA has developed Sentinel—a strategic security assessment service designed to help you understand and improve the maturity of your organisation's security framework.
10 September 2025	Housing	Client Briefing	Data Protection Implications of STAIRs for Housing Associations	Data Protection Implications of STAIRs for Housing Associations - TIAA	The STAIRs (Social Tenant Access to Information Requirements) framework, introduced under the Social Housing (Regulation) Act 2023, aims to improve transparency for housing association tenants. Read our full article on its implementation.

29 August 2025	All	Video	The Failure to Prevent Fraud Offence is Here	The Failure To Prevent Fraud Offence is Here - TIAA	Is your organisation ready for the new Failure to Prevent Fraud offence? From 1st September 2025, UK businesses face criminal liability if they don't have adequate fraud prevention procedures in place. In this short video, we break down the 6 things your organisation must take to comply—and how we can support you every step of the way.
15 August 2025	Local Government	TIAA Article	Town and Parish Council Governance	Town and Parish Council Governance - TIAA	Town and Parish councils are facing a rapidly evolving landscape — from legal reforms and digital innovation to the complexities of devolution and reorganisation. This article explores how councils can maintain relevance, strengthen governance, and continue to be a powerful voice for their communities.
01 August 2025	Local Government	TIAA Article	Financial Resilience Across Local Government	Financial Resilience Across Local Government - TIAA	In a time of rising costs, growing service demands, and structural funding gaps, financial resilience is more than just good budgeting—it's a lifeline for local councils and the communities they serve. With a projected funding gap of £8.5bn by 2026/27, councils across the UK are facing unprecedented financial pressures. From rising homelessness costs to workforce instability and stalled innovation, the challenges are complex and far-reaching. This article is essential reading for understanding the risks—and the opportunities—for building a more resilient future.
28 July 2025	All	Video	Understanding the Procurement Act 2023: What You Need to Know	Understanding the Procurement Act 2023: What You Need to Know - TIAA	The Procurement Act 2023 is here—are you prepared? This short video offers a clear overview of what the new legislation means for anyone involved in public procurement. It covers key contract thresholds, outlines the six core principles of the Act—Value for Money, Public Benefit, Transparency, Integrity, Fairness, and SME Accessibility—and explains the procedures to follow for both simple and complex tenders.
25 July 2025	Housing	TIAA Article	How Social Housing Accelerates Development and Strengthens Accountability	How Social Housing Accelerates Development and Strengthens Accountability - TIAA	In this article, we explore how the UK Government's £39 billion investment in social and affordable housing aims to build 1.5 million homes and drive inclusive national development. Social housing plays a vital role in reducing homelessness, boosting economic growth, and supporting sustainability. To ensure these outcomes are achieved, strong governance is essential—where internal audit helps safeguard resources, manage risks, and enhance performance.
23 July 2025	All	Anti-Crime Alert	The Economic Crime and Corporate Transparency Act 2023 and the Identification Doctrine	The Economic Crime and Corporate Transparency Act 2023 and the Identification Doctrine - TIAA	The Economic Crime and Corporate Transparency Act 2023 (ECCTA) introduced amendments to the identification doctrine for economic crimes. The identification doctrine is the means by which an organisation can be found criminally liable for the actions of an individual. Our alert has more information.

11 July 2025	Housing	Client Briefing	The Data (Use and Access) Act 2025 (DUAA) – Housing Association / Registered Social Landlord Impact Assessment	The Data (Use and Access) Act 2025 (DUAA) – Housing Association / Registered Social Landlord Impact Assessment - TIAA	The Data (Use and Access) Act 2025 (DUAA) introduces several significant changes to the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018 (DPA 2018). Our alert provides a summary of how these changes affect Registered Social Landlords (RSLs) and housing associations in the UK.
04 July 2025	All	Newsletter	Security Focus Newsletter Edition 10	Security Focus Newsletter Edition 10 - TIAA	Security and risk management is a key challenge for any organisation, this newsletter contains lots of useful advice and tips to help ensure a safe and secure environment for your staff and visitors. This special edition focuses on the new Terrorism (Protection of Premises) Act 2025 otherwise known as "Martyn's Law".
03 July 2025	All	Data Protection Alert	DeepSeek AI Warning	DeepSeek AI Warning - TIAA	Germany's Data Protection Commissioner has formally requested that Apple and Google remove the Chinese AI chatbot app DeepSeek from their app stores, citing serious breaches of EU data protection laws. More information is available in the full alert.
02 July 2025	All	Anti-Crime Alert	Fake Job Offers	Fake Job Offers - TIAA	TIAA has been alerted to a scam involving fraudulent job offers sent via email to overseas candidates, falsely claiming to be from an NHS Trust. These offers are too good to be true and are likely designed to extract money or personal information from victims. More information is available in the full alert.
01 July 2025	All	TIAA Article	Why the UK Government's Cyber Governance Code of Practice should be a business imperative	Why the UK Government's Cyber Governance Code of Practice should be a business imperative - TIAA	Cyber-attacks are rising, with significant risks to operations, finances, and legal compliance. The Cyber Governance Code of Practice helps boards strengthen cyber resilience through clear frameworks and actionable strategies.

Appendix E: Briefing on Control failure to prevent fraud' Offence

The new 'failure to prevent fraud' offence, enacted by the Economic Crime and Corporate Transparency Act 2023, has come into force on 1st September 2025. This new offence makes it a crime for large organisations to fail to prevent fraud committed by their employees, agents, or subsidiaries.

TIAA's recommended actions align with the requirements of the Offence of 'failure to prevent fraud' and with the government's guidance for business, published in response to the new offence and our Fraud Health Check can provide an assessment of how prepared your organisation is for this new offence and provide practice advice and guidance on further actions required to ensure compliance.

Under the offence, an organisation may be criminally liable where an employee, agent, subsidiary, or other "associated person", commits a fraud intending to benefit the organisation and the organisation did not have reasonable fraud prevention procedures in place. In certain circumstances, the offence will also apply where the fraud offence is committed with the intention of benefitting a client of the organisation. It does not need to be demonstrated that directors or senior managers ordered or knew about the fraud.

The offence sits alongside existing law; for example, the person who committed the fraud may be prosecuted individually for that fraud, while the organisation may be prosecuted for failing to prevent it.

The offence will make it easier to hold organisations to account for fraud committed by employees, or other associated persons, which may benefit the organisation, or, in certain circumstances, their clients. The offence will also encourage more organisations to implement or improve prevention procedures, driving a major shift in corporate culture to help prevent fraud.

The primary sanction is a **criminal conviction** and a **substantial fine**. There is no statutory cap on fines; they are likely to be **unlimited**, similar to other corporate offences like failure to prevent bribery.

Additional consequences may include:

- **Court-imposed compliance orders** requiring the council to implement anti-fraud measures.
- **Reputational damage**, which can affect public trust and future funding.
- **Increased scrutiny** from regulators and auditors.

"Reasonable Measures" are identified controls expected to be put in place. Some key measures are as indicated below but please note that this list is not exhaustive.

Top level commitment

- Having an accountable individual at board level who is responsible for fraud, bribery and corruption
- The board committing to preventing fraud and fostering a culture in which fraud is never acceptable.
- The chief executive officer making a statement about the organisation's fraud prevention approach and measures.
- Ensuring that an effective whistleblowing facility is in place to facilitate the reporting of allegations or suspicions of fraud and other criminal conduct, and ensuring that there is board-level oversight of whistleblowing.
- Monitoring the progress of measures to mitigate identified risks at a senior level.

Risk assessment

- Having a fraud, bribery and corruption risk assessment that feeds into the organisational work plan and is managed in line with the organisations local risk management policies
- Undertaking risk analysis in line with Government Counter Fraud Profession fraud risk assessment methodology and recording this on the appropriate risk registers.
- Undertaking effective fraud risk assessments which will inform proportionate fraud prevention controls
- If appropriate, responsibility for conducting a documented risk assessment which is kept under regular review, assessing the nature and extent of the organisations exposure to the risks of associated persons committing fraud in scope of this offence.

Proportionate risk-based prevention procedures

- Thinking about what a fraud prevention plan/framework will look like (i.e. what the proportionate, risk-based, fraud prevention procedures will be).
- Checking what anti-fraud procedures are currently in place and assessing whether they are sufficient to counter the risks identified in the risk assessment.
- Ensuring that an effective whistleblowing facility is in place to facilitate the reporting of allegations or suspicions of fraud and other criminal conduct and ensuring that there is board-level oversight of whistleblowing.
- For contracting relationships, updating standard wording to require compliance with fraud prevention policies.

Due diligence.

- Reviewing agreements with any agents, distributors, representatives, and other third-party intermediaries to ensure they contain appropriate contract terms in relation to fraud.
- Ensuring pre-employment checks and procedures are in place.

Communication (including training)

- Having well established and documented reporting routes for staff, contractors and members of the public where necessary to report fraud suspicions.
- Ensuring all staff have access to and undertake fraud awareness, bribery and corruption training as appropriate to their role
- Regular measurement of staff awareness levels.
- Reviewing and delivering appropriate training to ensure awareness of coming changes.
- Ensuring that the fraud prevention policy or code of conduct is proactively communicated to all staff, fully implemented, and demonstrably effective.
- Measuring levels of awareness of the code of conduct among staff.

Monitoring and review

- Identifying and reporting upon annual outcome-based metrics to support improvement in performance
- Monitoring and reviewing its fraud prevention procedures and making improvements where necessary.
- Learning from investigations and whistleblowing incidents and reviewing information from its own sector.

https://cfa.nhs.uk/fraud-prevention/failure-to-prevent/reasonable-fraud-prevention-procedures

We have developed a series of reviews to assist organisations in achieving compliance with key recommended actions and to provide Boards with assurance regarding key fraud risk areas.

How Prepared are You? Download our guidance here: **Fraud Health Check**

ASSIGN RESPONSIBILITY:
Appoint a trained employee or Board Member as Fraud Champion.
TRAIN:
Educate managers and employees on fraud risk and management.
GOVERN THE RISK:
Develop and publicize an Anti-Fraud Policy and Response Plan.
RAISE AWARENESS:
Inform all members of their responsibilities to protect assets.
IDENTIFY AND RECORD:
Identify fraud risks and prevention steps with employees and board.
COMPLIANCE TEST:
Periodically assess the effectiveness of fraud prevention
UNDERTAKE CHECKS:
Perform due diligence on financial relationships.
RECOMMENDED ACTIONS