

Baseline Assessment of Six Themed Areas



- Resource and Communication
- Fraud Risk Management
- Policy Related
- Committee Related
- Culture and Awareness
- Reporting, Investigating and Monitoring

Scope and Ambition

This baseline assessment is a corporate view of fraud maturity within the organisation. This exercise is a revisit of the assessment performed in 2021 and shows any progress with regards to counter fraud work and any increase in the level of maturity at the authority.

Management should ensure the key findings from this work are considered to reduce risk of fraud and to protect the public purse.

SWAP's Counter Fraud Team is committed to helping Partners and Clients in the battle against fraud and corruption.

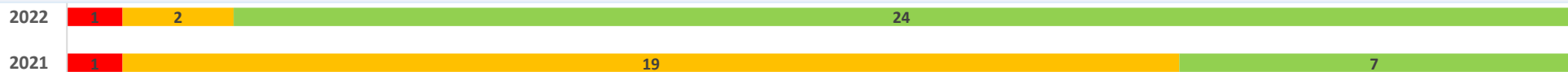
Key Findings

	The fraud risk self-assessment issued in June 2022 has not been embedded in the corporate risk management process yet. Until this is implemented, the assessment results are not being maintained and may become obsolete.
	While some fraud proactive work has resulted from the fraud risk assessment conducted in 2022, a Fraud plan needs to be aligned with the identified risks.
	The key Fraud related policies have been updated and approved by the Audit & Governance Committee in 2022. Regular reporting to Senior Management is in place and the annual fraud reporting process is now mature. In addition, a Fraud reporting hotline has been set up.
	Mandatory fraud awareness sessions as well as e-learning module have been rolled out to employees in 2021 (2022 for Hoople) and two awareness sessions were offered to Members in July 2021. Successful cases are now published and are available to the public.
	The Council is increasingly using data analytics (regular NFI and Cifas data matching exercises) in its effort to tackle fraud.

2022 Assessments per Area Reviewed



Comparison of Results Between Years



Unrestricted



- Assessed not to be in place/ operating ineffectively – requires significant improvement.
- Assessed to be partially in place – requires improvement.
- Assessed as in place/ operating effectively.