

## Appendix 2

In partnership with



## Baseline Assessment of Fraud Maturity – March 2025 - Follow-up review

### 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 2022 and shows any progress with regards to counter fraud work at the authority.

Areas where our assessment has reduced, or actions have been agreed are outlined in Appendix 1. Management should ensure the actions (Appendix 2) 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



There has been a significant increase in referrals to the Counter Fraud Service. A quantitative measure to identify how effective the reporting arrangements (including Whistleblowing) are needs to be completed.



An annual fraud plan and/or a programme of counter fraud work is needed to document the approach and work that will be completed, this would include resources and risks.



The Fraud Risk Assessment is being appropriately managed and updated as a live document. Services have been engaged, risk appetite determined, and treatments/ actions agreed and understood.



There is a high number of officers having completed the mandatory fraud training with 97% of Herefordshire staff and 96% of Hoople staff having completed the required 9 eLearning modules.



Culture, awareness, monitoring, investigating and reporting of fraud has scored green on all areas reviewed, indicating that strong controls are embedded into working practices.

### 2025 Assessments per Area Reviewed

#### Resource and Communication



#### Fraud Risk Management



#### Policy Related



#### Committee Related



#### Culture and Awareness



#### Reporting, Investigating and Monitoring



### Comparison between years



- 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.