

A Baseline Assessment of maturity in relation to fraud was completed for Somerset West and Taunton Council in February 2021. The results of the assessment are shown as follows:

Key Findings	Assessments per Area Reviewed	
 There is no process to ensure that contractors and third parties are required to sign up to the Council's Whistleblowing Policy.		
 There is no agreed fraud plan and the following policies are overdue for review: Anti-Fraud and Corruption Policy and Strategy; Whistleblowing Policy; Anti-Bribery Policy; Anti-Money Laundering Policy		
 There is no agreed training plan for staff and Members in relation to fraud and ethics.		
 Fraud and corruption risk is not referenced in the Risk and Opportunity Management Strategy, the strategic risk register, nor within the directorate risk registers.		
 The Council has access to trained counter fraud resources, including the Powys Counter Fraud Team and the SWAP Counter Fraud Team. These resources have unfettered access to information as required.		
 The local authority has put in place arrangements for monitoring compliance with standards of conduct, including declarations of interest and gifts and hospitality.		

The assessment was taken to Senior Leadership Team (SLT) and Audit Committee following completion and the Monitoring Officer and the Section 151 Officer have been jointly responsible for coordinating and implementing the recommended actions.

One of the actions was to complete a fraud risk assessment and this was completed in September 2021 by SWAP.

SWAP will be revisiting the Baseline Assessment in 2022-23 for a more detailed opinion, but it is clear already that fraud has taken greater prominence across the organisation following the work completed in 2021-22.

The Council will need to continue to monitor and manage fraud and corruption risks during the current period of change, both nationally and locally. The Council will be reliant on its stakeholders, including staff and members of the public, to help prevent and detect fraud. It is important that awareness and training is provided effectively so that stakeholders are aware of how to spot fraud and are comfortable in reporting it.

SWAP has agreed the following plan for 22-23 with the Monitoring Officer:

- Revisit of the Baseline Assessment
We will revisit the original assessment and expect to be able to demonstrate a greener picture with regards to the areas of maturity.
- Baseline Assessment Cross-Somerset comparison exercise
Following the above, and in line with the impending Unitary Council, work will be completed, which draws together findings from each of the five Somerset Councils.
- Fraud awareness training
SWAP will provide a fraud awareness session to staff and will continue to develop an eLearning module which can be used as mandatory, refresher training.
- Sharing of intelligence bulletins, including fraud threats and trends
SWAP will continue to provide bulletins, which are based upon intelligence within the partnership and from wider established professional networks around the UK.

In addition, SWAP will continue to provide internal audit work for the Council, which includes a fraud theme, as per the roles and responsibilities under the Institute of Internal Auditors guidance.

SWAP will also be present at the relevant Unitary Council workstream meetings to discuss and promote fraud risk.

SWAP will continue to be on hand to react to possible fraud at short notice, should the Council require any work in this area.

It is expected that management continue to implement the actions from the original Baseline Assessment and that the Fraud Risk Assessment is revisited at regular intervals and kept live.

Finally, the Council should continue to consider the risk of fraud and corruption and ensure that the appropriate resource is available to support proactive fraud work in 2022-23.