

Draft Internal Audit Plan 2014/15 – Counter Fraud

Area	Indicative Scope	Planned Days
Counter Fraud		
<i>Culture</i>		
<ul style="list-style-type: none"> Engagement & training Website maintenance Awareness campaign 	<ul style="list-style-type: none"> Briefing sessions – training for members, management and staff Updates, risks, results and information Develop e learning platform and update Audit Lincolnshire microsite Possible newsletter (raise awareness) 	40
Sub Total		40
<i>Deterrence</i>		
Promotion of Counter Fraud Activity	<ul style="list-style-type: none"> Counter Fraud Team Investigation outcomes and learning points Fraud prevention measures 	10
Sub Total		10
<i>Prevention</i>		
<ul style="list-style-type: none"> Organisational learning Continued use of data analytics Advice 	<ul style="list-style-type: none"> Reports and action plans Use of data analytics for pro active counter fraud exercises 	40
Sub Total		40
<i>Detection</i>		
<ul style="list-style-type: none"> Update fraud risk profile Pro-active counter fraud exercises National Fraud Initiative 2014/15 	<ul style="list-style-type: none"> Risk assessment work (c/f from 2013/14) Pro-active work based on local and national issues Preparation of data for National Fraud Initiative exercise 	140
Sub Total		140
<i>Investigations</i>		
Whistleblowing and Fraud investigations		350
Sub Total		350
<i>Sanctions and Redress</i>		
Pursue civil, disciplinary	Action taken and identified during	5

APPENDIX A

and criminal sanctions where required	investigation process	
Sub Total		5
Contingency		65
Grand Total		650

Please note a breakdown of 'Detection' work will be provided on completion of the updated Fraud Risk Assessment

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