

APPENDIX 1

Programme of Work Quoted by BDO to address the Findings and Recommendations of the Internal Audit – Fraud Risk Assessment Advisory Report – March 2019

Area / Issue	Action	Days
No calculations of financial loss performed	BDO to research and provide guidance on methodology (NB. likely from Southwark).	1 day
CF Strategy and policy are incomplete	Review and update strategy and policy. Publicise via internal comms.	2 days
Staff unaware of policy and responsibilities under it	Provide training to key staff on policy	1 day
Staff lack of awareness of conflicts of interest	Produce poster for internal comms and provide a training session to key staff.	1 day
Procurement unaware of key risks and how to report concerns	Deliver bespoke awareness session.	1.5 days
Management unaware of Bribery Act obligations	Deliver Bribery Act training to management and draft anti-bribery statement.	1.5 days
Key functional areas do not record and manage their fraud risks	Carry out fraud risk assessments in Procurement, Finance and HR. Report findings and recommendations. Advise on embedding risks into local and / or corporate risk management processes.	10 days (2 days' fieldwork per area, plus 2 days write up and review then 2 days to present report and advise on risk management.
	TOTAL	18 days
	COST	£9,000 excluding VAT

The work would be done by [REDACTED] (12 days), managed by [REDACTED] and [REDACTED] (6 days). [REDACTED] is an accredited counter fraud senior auditor who has worked at district councils in local government. [REDACTED] and [REDACTED] are also accredited and they manage our local government and NHS counter fraud work, reporting to a director in [REDACTED] our forensics team