

## Self-appraisal checklist

| <b>Part A: for those charges with governance<br/>Leadership, commitment and communication</b>   | <b>Yes/No/Partly</b>  | <b>Is action required</b> | <b>By whom and when?</b>   |
|---|-----------------------|---------------------------|--|
| Are we committed to NFI? Has the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff?  | Yes                   | No                        |  |
| Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error?  | Yes                   | No                        |  |
| Have we considered using the real-time matching (Flexible Matching Service) facility and the point of application data-matching service offered by the NFI team to enhance assurances over internal controls and improve our approach to risk management? | Currently considering | Yes                       | The Chief Internal Auditor will review the benefits of utilising this service by March 2017.               |
| Are the NFI progress and outcomes reported regularly to senior management and elected/board members (e.g. the audit committee or equivalent)?   | Yes                   | No                        |  |
| Where we have not submitted data or used the matches returned to us, e.g. council tax single person discounts, are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?                      | Partly                | Yes                       | Internal Audit will review actions taken with regard to Council Tax Single Person Discounts by March 2017. |
| Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?  | Yes                   | No                        |  |

|  |     |    |  |
|--|-----|----|--|
| Do we review how frauds and errors arose and use this information to improve our internal controls?                                  | Yes | No |  |
| Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (e.g. successful prosecutions)? | Yes | No |  |