

## Self-appraisal checklists

Part A:  For those charged with governance	Yes/No/Partly	Is action required?	Who by and when?
<b>Leadership, commitment and communication</b>			
1. Are we aware of emerging fraud risks and taken appropriate preventative and detective action?	Yes	No	
2. 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?	Partly	Support for NFI requested of Elected Members of the Audit & Risk Committee in this paper	Chief Internal Auditor September 2022
3. Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error?	Yes	No	
4. Have we considered using the point of application data matching service offered by the NFI team (AppCheck), to enhance assurances over internal controls and improve our approach to risk management?	Yes	No	
5. Are NFI progress and outcomes reported regularly to senior management and elected/board members (e.g., the audit committee or equivalent)?	Yes	No	

6. 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	Yes. A separate exercise is ongoing within Revenues & Benefits to ensure that Single Person Discounts are appropriate	Yes – the exercise needs to be completed	Service Manager (Revenues, Benefits & Welfare Rights) December 2022
and that we know how successful they are?	Not yet	Yes – once the exercise is completed, the outcomes will be reported to Audit & Risk Committee	February 2023
7. 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	
8. Do we review how frauds and errors arose and use this information to improve our internal controls?	Yes	No	
9. Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (eg, successful prosecutions)?	Not applicable	No	