

Appendix D – Draft Action Plan – Failure to Prevent Fraud

Risk	Impacted Areas	Existing procedures	Action	Lead Area	Time Scale
<p>Sales:</p> <p>Risks of false claims, mis-selling, fraudulent advertising, unfair sales practices, phishing, market manipulation</p>	<p>Grants</p>	<p>Grant applications requires applicants to provide details of what the grant will be used for.</p>	<p>Grants – to update grant application forms where there are services being delivered to the public/ businesses to include a requirement for grant applicants to provide details of what procedures they have in place to prevent the mis-selling of services to the public/ businesses.</p>	<p>Grant Leads</p>	<p>31/10/2024</p>
<p>Sales:</p> <p>Risks of false claims, mis-selling, fraudulent advertising, unfair sales practices, phishing, market manipulation</p>	<p>Property</p>	<p>Property disposal policy and procedures in place</p>	<p>n/a</p>		
<p>Sales:</p> <p>Risks of false claims, mis-selling, fraudulent advertising, unfair sales practices, phishing, market manipulation</p>	<p>Authority wide: Selling of services & goods Outdoor establishments e.g. country parks, out door education centres</p>	<p>The Budget Book – Fees and Charges Income Policy Financial Regulations</p>	<p>Directorate to review services that receive external income for the selling of services to ensure that fees and charges are reviewed annually and approved by cabinet member as per Fees and Charges Income Policy and Financial Regulations.</p>	<p>Corporate Directors</p>	

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	Professional services e.g. Kent Scientific Services				
Procurement – Not selecting suppliers and business partners that might act as an agent to commit fraud; using illegal or corrupt means to purchase goods and services that would not be normally obtainable or at a price that is undue; not paying suppliers for goods and services properly received.	Procurement / Directorate commissioning teams	Spending the Councils Money Tendering and evaluation of bids. Supplier set up process / Due diligence of suppliers/ Know Your Customer checks	Tendering documents to be updated to include details and the scoring of what relevant procedures bidders have in place to prevent fraud occurring within the supply chain. KCC Standard contact terms and conditions to be updated to include reference to the failure prevent procedures within the section of Fraud, Bribery and Corruption.	Commercial and Procurement Commercial and Procurement	
Recruitment – Hiring people who have committed fraud, allowing conflicts of interest that encourage fraud, using politically connected people to obtain	Authority Wide	DBS checks on certain roles. Declaration of interest process including procurement	Review of position within Directorates that could facilitate fraud/ theft to determine if a DBS check is needed. Apply to join the CIFAS Fraud data base to match staff joining KCC to identify anyone that	Corporate Directorates Office/ HR & OD. Internal Audit/	

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<p>government deals that are undue.</p>		<p>Separation of duties in the supplier set up process and authorisation of payments</p>	<p>has been dismissed for fraud prior to offer of employment being sent.</p>	<p>Counter Fraud in conjunction with HR & OD.</p>	
<p>Finance – ensuring proper books and records, correct reporting, documented and clear controls.</p>	<p>Finance & Authority Wide</p>	<p>Public Sector Accounting regulations, incl financial regulations and procedures</p> <p>External Audit</p> <p>IR35 Assessments</p> <p>P11D Tax Assessments</p>	<p>n/a</p>		