

	Recommendation	Agreed actions	Completed	Outstanding	Update December 2021
1	ESFRS should ensure that fraud policies and procedures are communicated to staff at all levels of the organisation - this should be undertaken as part of a programme of fraud awareness training incorporating ethics and governance (**)	<ul style="list-style-type: none"> <li>a) Communication plan to be developed</li> <li>b) Potential to implement a mandatory fraud e-learning module being assessed</li> <li>c) Targeted awareness training for key staff will be put in place</li> <li>d) Existing governance training to be reviewed</li> </ul>	<ul style="list-style-type: none"> <li>• Comms completed on relaunch of Counter Fraud, Bribery and Corruption Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Service Brief article ready for launch of e-learning</li> <li>• Awareness raising posters designed for work locations</li> <li>• Counter Fraud Comms Strategy to be reviewed after training delivery</li> <li>• E-learning packages developed and awaiting sign off</li> <li>• Targeted anti-fraud training being developed for delivery by internal audit to high risk groups</li> </ul>	<ul style="list-style-type: none"> <li>• Targeted training being progressed to confirm requirements, agree contents and personalise to ESFRS policies/risks. Anticipated date of training launch during Q1 22.</li> <li>• Following rollout of the targeted training, an E Learning training course will be developed in house for roll out to all staff.</li> </ul>
2	ESFRS should review the whistleblowing process with a view to increasing communication to the whistle blower, considering what can and cannot be shared.	<p>Agreed – see R1 plus Whistleblowing policy has been revised and approved and re-launch will form part of Communications Plan (see R1)</p> <p>Linkages between whistleblowing policy, fraud reporting and disciplinary process to be reviewed to ensure that whistleblowing and fraud cases are identified and properly investigated</p>		<ul style="list-style-type: none"> <li>• Disciplinary Manual note currently in review</li> <li>• Counter Fraud, Bribery and Corruption manual note to be reviewed alongside fraud awareness training.</li> </ul>	<ul style="list-style-type: none"> <li>• Whistleblowing (Raising Concerns) manual (policy) reviewed and published July 2021.</li> <li>• Update of Disciplinary Procedure Manual note outstanding.</li> </ul>
3	ESFRS should consider using other investigation resources to support Human Resources e.g. internal audit investigators - this may help alleviate the backlog in investigations and introduce a further element that will give confidence to staff about the independence of the investigation.	Use of specialist resources including internal audit to carry out investigations to be considered and new approach agreed	<ul style="list-style-type: none"> <li>• Access to internal audit resources is already in place through the existing arrangement with ESCC.</li> <li>• Use of external specialists for disciplinary investigations will be considered where necessary.</li> </ul>		N/A

4	ESFRS should undertake a comparison of spend on stock across decentralised stores and, taking into account any expected variances, identify exceptions which should then be challenged and potentially raised during team meetings. Best practices should be taken from across the various sites with their own stores and these should be shared with other sites.	A lean review of stock and consumables is already planned by the Service Transformation Team. This will be expanded to cover fraud risk with input from internal audit	Completed		N/A
5	ESFRS should undertake an exercise to monitor tracker data from official vehicles and identify journeys that appear to contravene guidance - the vehicle user should be asked to give details of the purpose of the journey.	this will be considered as part of the development of the 2016/17 internal audit plan	Completed		N/A
6	Internal audit should consider undertaking an additional exercise on timesheets, comparing data between stations where appropriate. In addition, internal audit should follow up the perceived risk that retained fire fighters may be completing availability data retrospectively if there were not many calls during a period.	this will be considered as part of the development of the 2016/17 internal audit plan	Completed		N/A
7	Internal audit should consider examining that the spend on procurement cards is in line with ESFRS's policy and guidance.	this will be considered as part of the development of the 2016/17 internal audit plan	Regular active monitoring of card use including transaction by Procurement Team.	Internal audit review of p-cards agreed for delivery 19/20 Q4	Completed