

# Appendix 1(iii)

<b>Senior Stakeholders</b>			
What should senior stakeholders do?			
	Officer	Name	Aware of their Role
<b>The chief executive</b>			
1. Ensure that your authority is measuring itself against the checklist for FFCL			
2. Is there a trained counter fraud resource in your organisation or do you have access to one?			
3. Is the audit committee receiving regular reports on the work of those leading on fraud and is the external auditor aware of this?			
<b>The section 151 officer</b>			
1. Is there a portfolio holder who has fraud within their remit?			
2. Is the head of internal audit or counter fraud assessing resources and capability?			
3. Do they have sufficient internal unfettered access?			
4. Do they produce a report on activity, success and future plans and are they measured on this?			
<b>The monitoring officer</b>			
1. Are members, audit committees and portfolio leads aware of counter fraud activity and is training available to them?			
2. Is the fraud team independent of process and does it produce reports to relevant committees that are scrutinised by members?			
<b>The audit committee</b>			
1. Should receive a report at least once a year on the counter fraud activity which includes proactive and reactive work			
2. Should receive a report from the fraud leads on how resource is being allocated, whether it covers all areas of fraud risk and where those fraud risk are measured			
3. Should be aware that the relevant portfolio holder is up to date and understands the activity being undertaken to counter fraud			
4. Should support proactive counter fraud activity			
5. Should challenge activity, be aware of what counter fraud activity can comprise and link with the various national reviews of public audit and accountability.			
<b>The portfolio lead</b>			
Receives a regular report that includes information, progress and barriers on: The assessment against the FFCL checklist Fraud risk assessment and horizon scanning			