



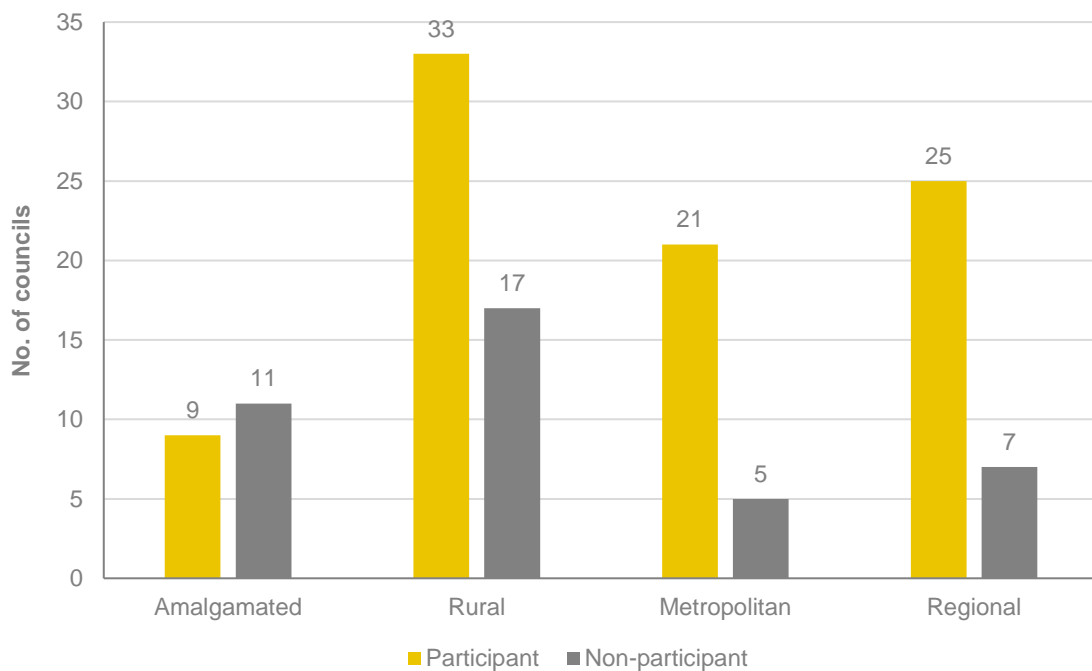
Appendix two – Survey results

The survey response

A total of 88 of the 128 local councils in New South Wales participated in the fraud control survey we conducted in 2017 as part of this audit. We excluded five incomplete survey responses from our detailed analysis. As shown in Chart 1, most metropolitan and regional councils, and two thirds of rural councils, participated in the survey.

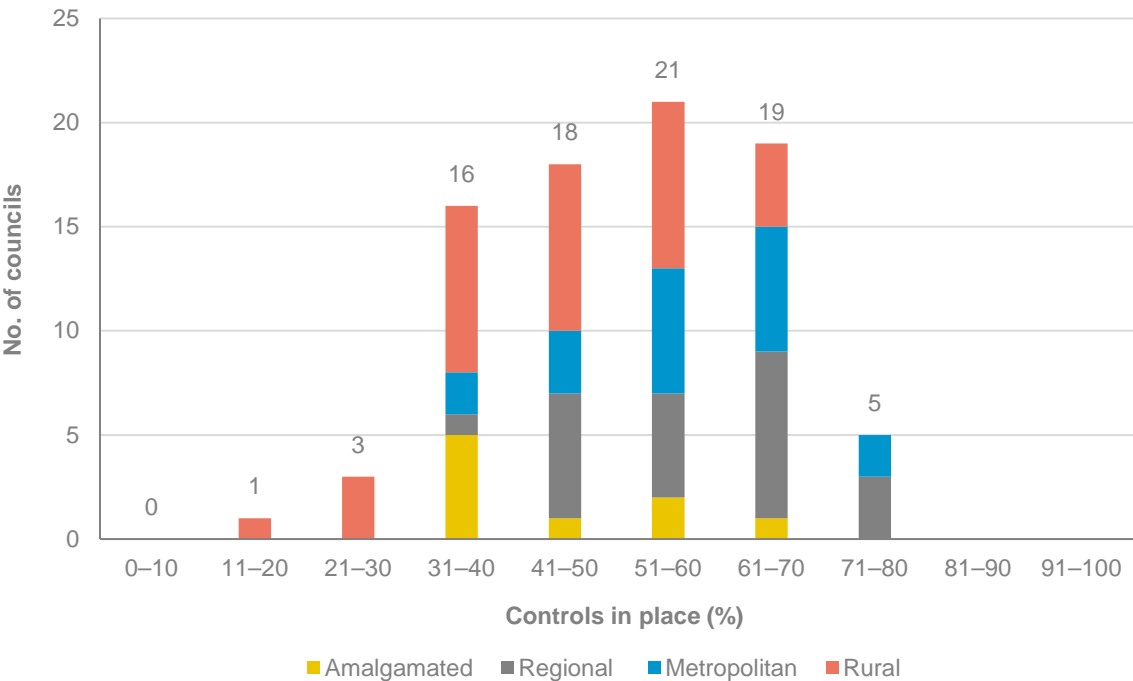
Amalgamated councils were operating controls inherited from one or more previous pre-amalgamated councils. These results show the progress made by amalgamated councils in the implementation of new organisation-wide fraud controls.

Chart 1: Fraud survey participation



Source: Audit Office analysis of Fraud controls in local government survey results, 2017.

Chart 2: Fraud control improvement kit - Percentage of all controls in place by council type



Source: Audit Office analysis of Fraud controls in local government survey results, 2017.

Chart 2 illustrates the percentage of controls recommended by the Kit that councils reported having in place. Of the 83 councils that completed the survey, 45 councils reported having 51 per cent or more of controls. Eighteen councils reported having between 41 and 50 per cent of recommended controls. The remaining 20 councils, most of which were rural or amalgamated, had less than 40 per cent of the recommended controls.

Chart 3: Percentage of leadership controls in place by council type

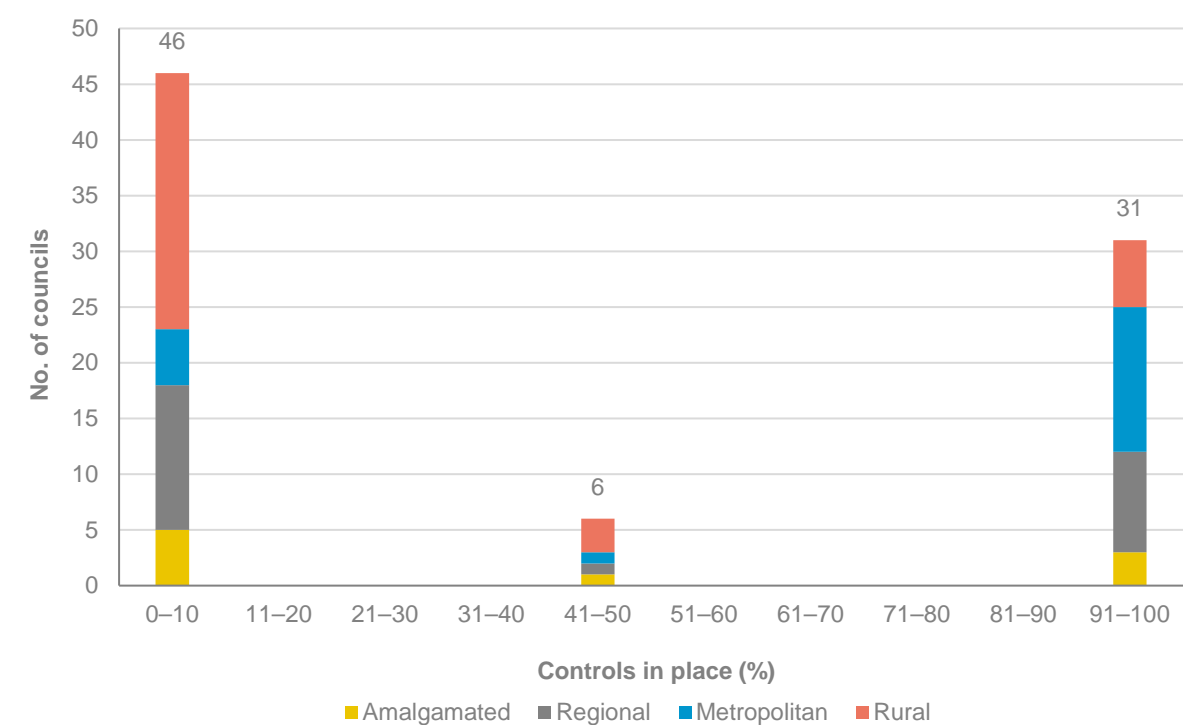


Chart 4: Percentage of ethical framework controls in place by council type

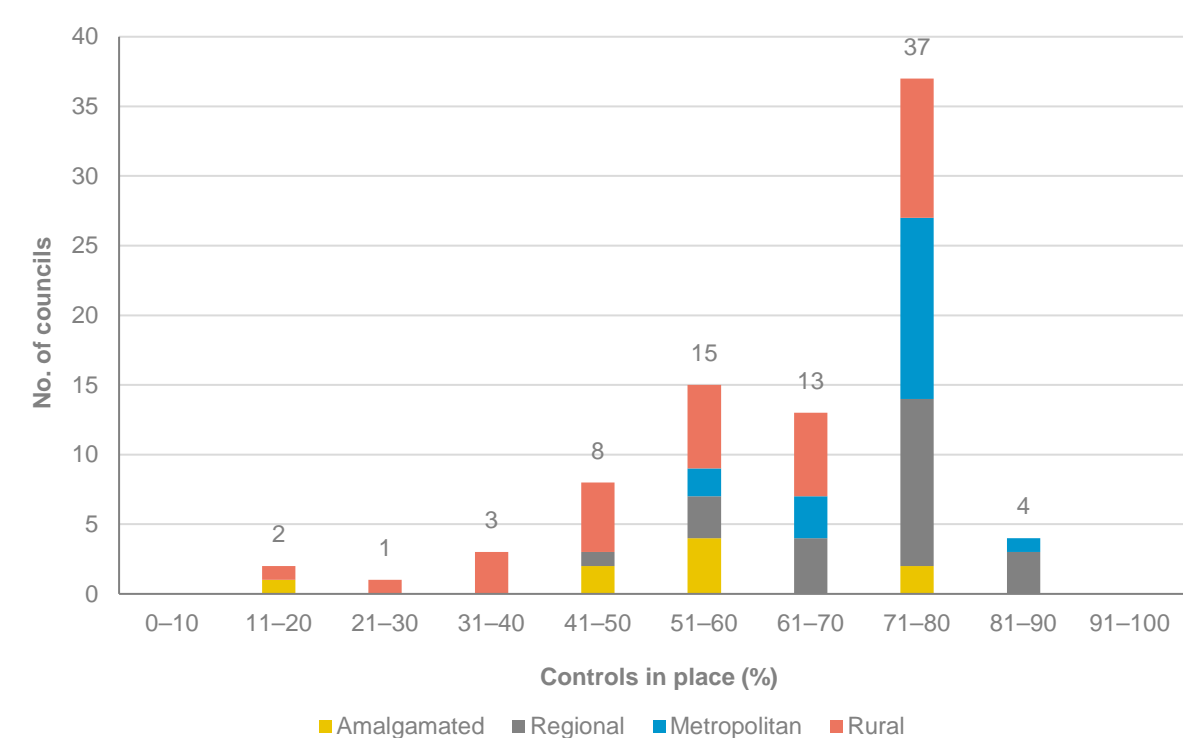


Chart 5: Percentage of responsibility structure controls in place by council type

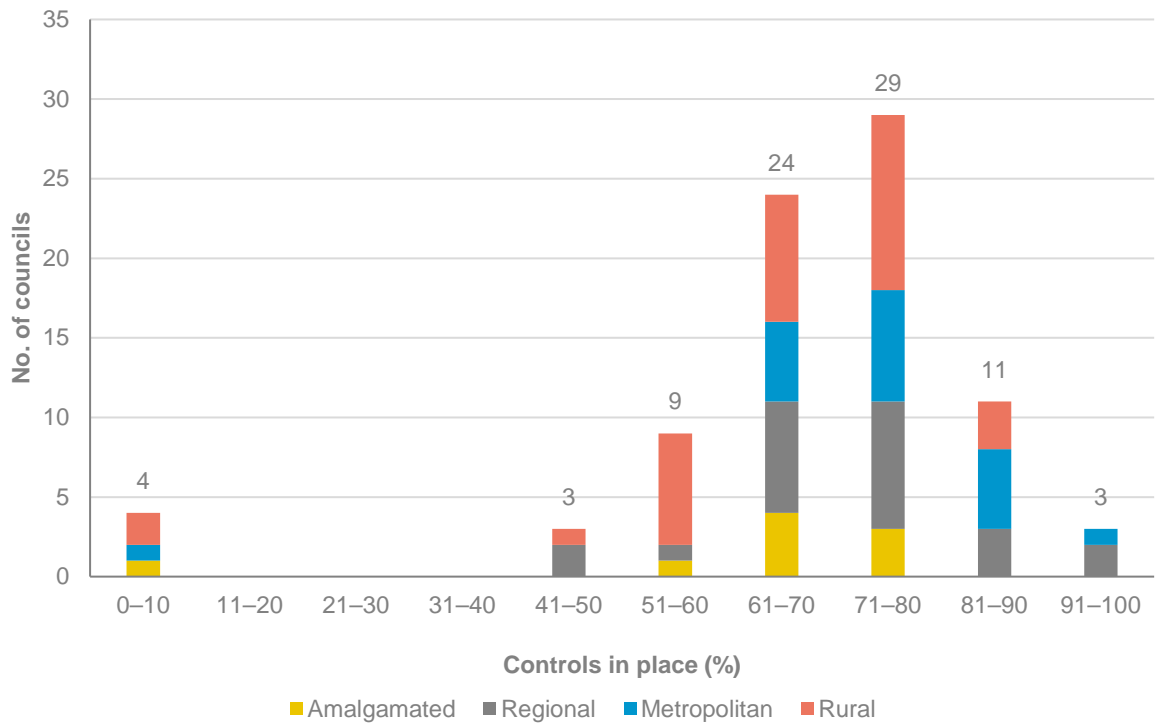


Chart 6: Percentage of fraud control policies in place by council type

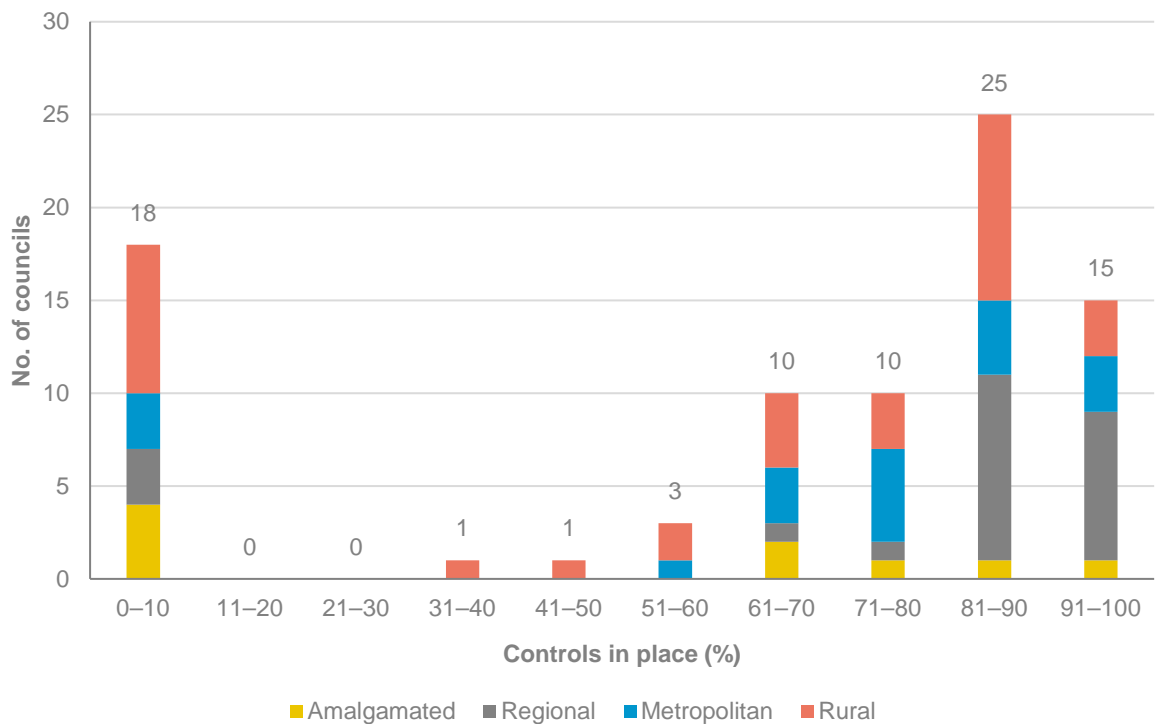


Chart 7: Percentage of prevention systems controls in place by council type

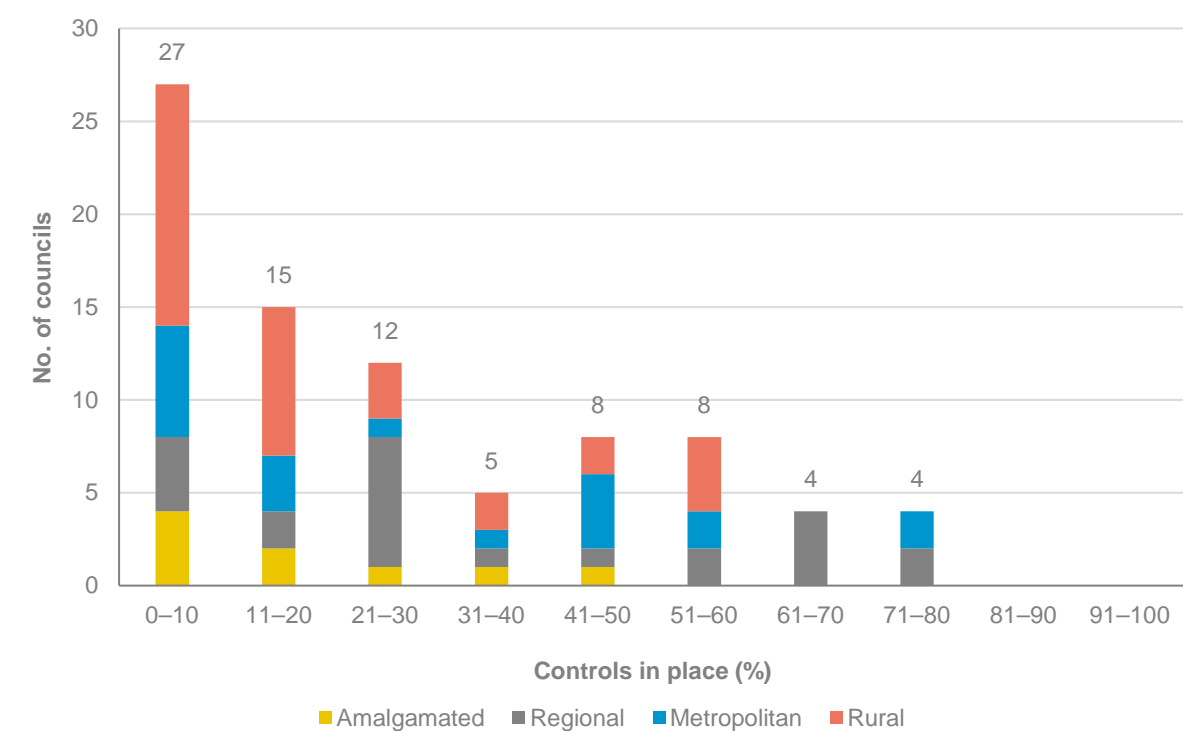


Chart 8: Percentage of fraud awareness controls in place by council type

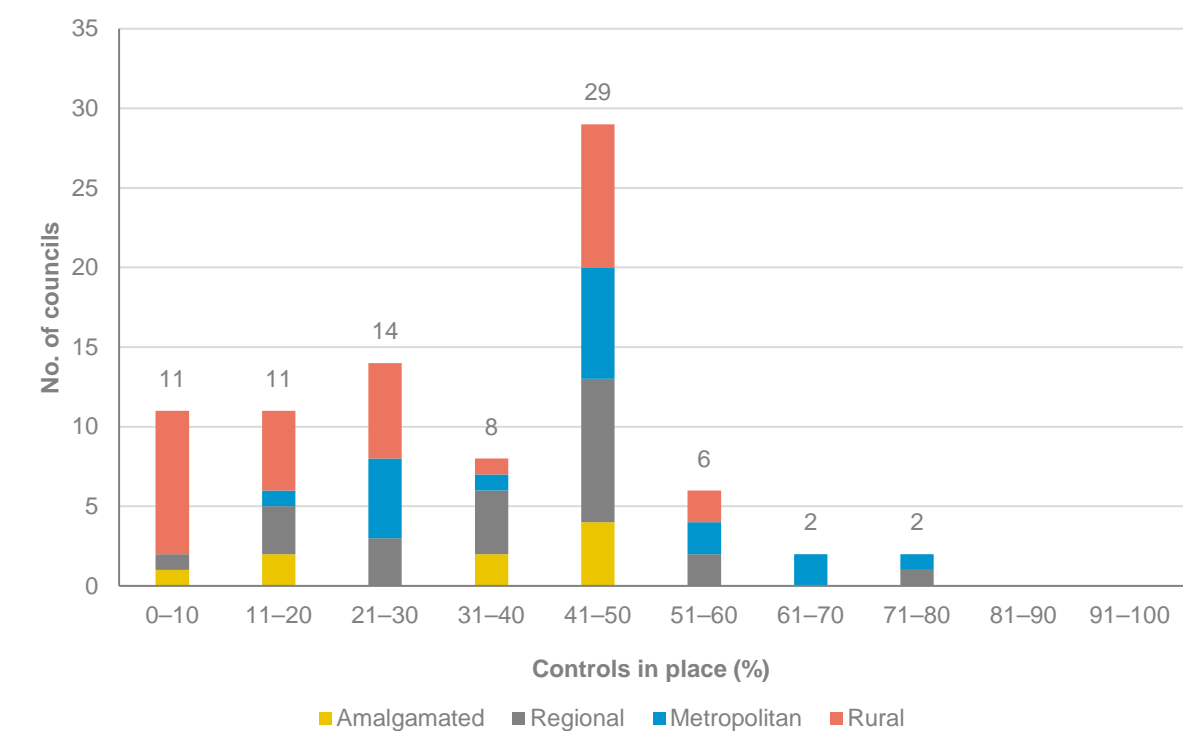


Chart 9: Percentage of third-party management controls in place by council type

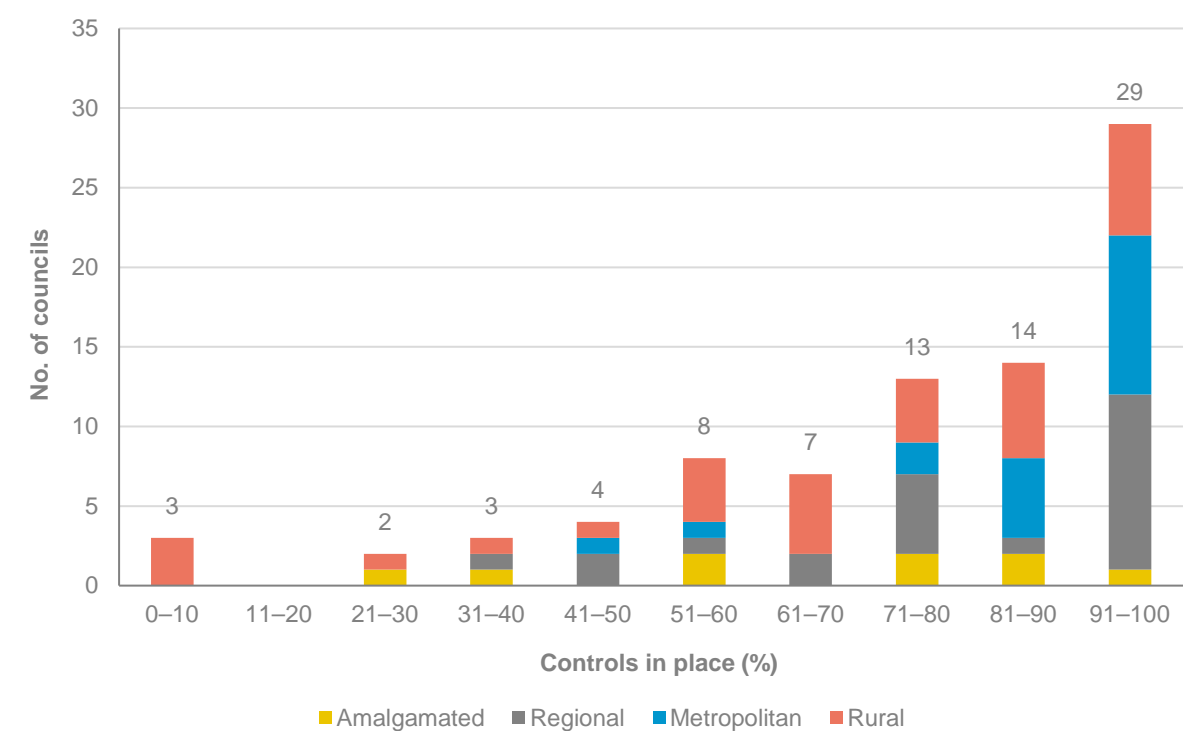


Chart 10: Percentage of notification systems controls in place by council type

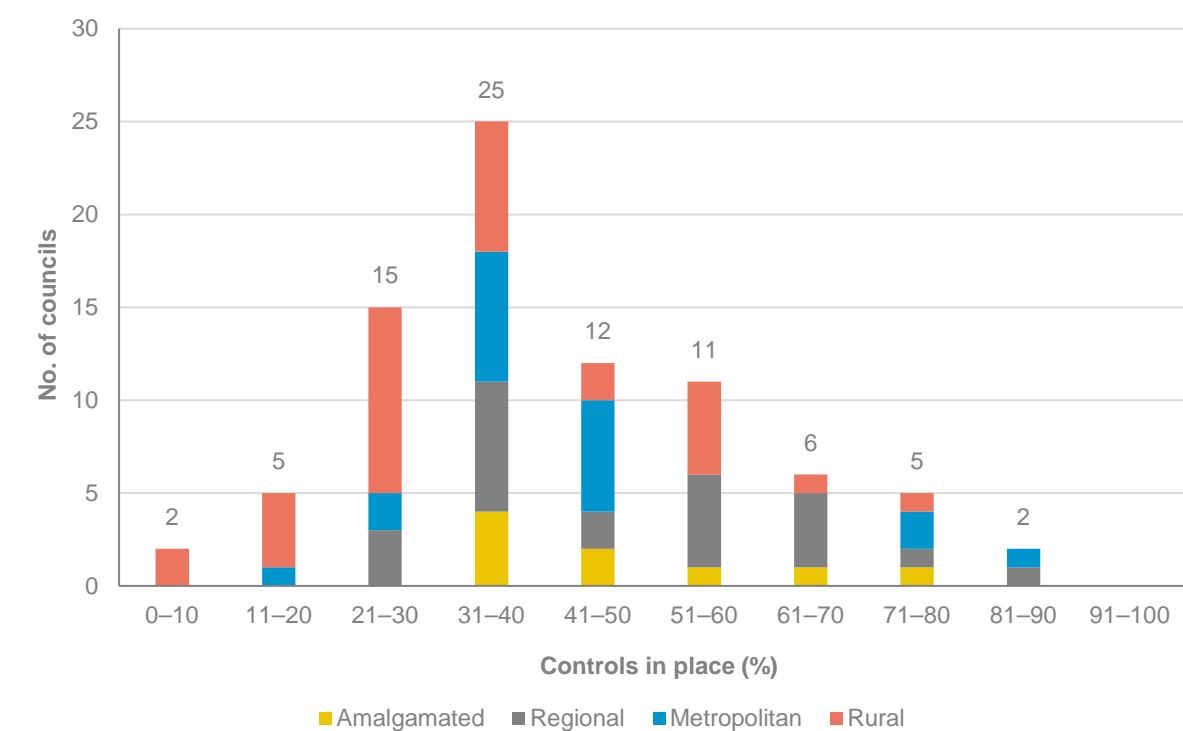


Chart 11: Percentage of detection systems controls in place by council type

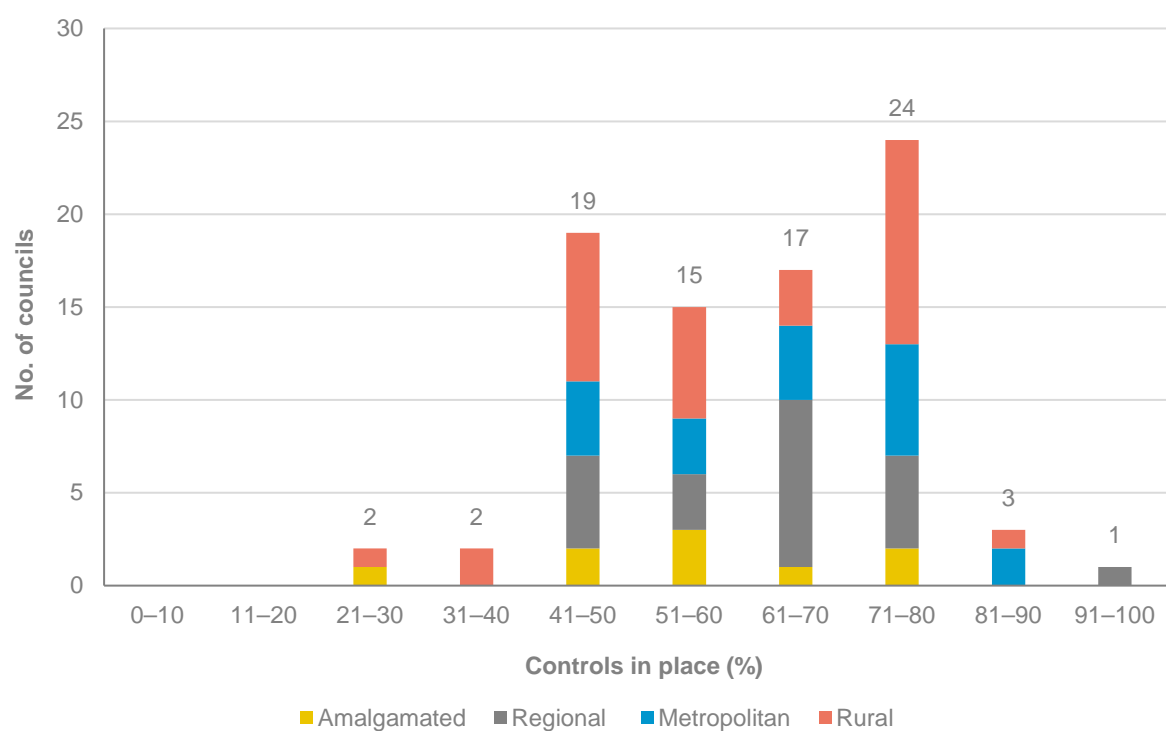


Chart 12: Percentage of investigation systems controls in place by council type

