A...ACKNOWLEDGE RESPONSIBILITY Cambridge should acknowledge its responsibility for ensuring that the risks associated with fraud and corruption are managed effectively across all parts of the organisation	
A1	The organisation's leadership team acknowledge the threats of fraud and corruption and the harm they can cause to the organisation, its aims and objectives and to its service users
A2	The organisation's leadership team acknowledge the importance of a culture that is resilient to the threats of fraud and corruption and aligns to the principles of good governance
A3	The governing body acknowledges its responsibility for ensuring the management of its fraud and corruption risks and will be accountable for the actions it takes through its governance reports
A4	The governing body sets a specific goal of ensuring and maintaining its resilience to fraud and corruption and explores opportunities for financial savings from enhanced fraud detection and prevention
B...IDENTIFY RISKS Fraud risk identification is essential to understand specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users	
B1	Fraud risks are routinely considered as part of the organisation's risk management arrangements
B2	The organisation identifies the risks of corruption and the importance of behaving with integrity in its governance framework
B3	The organisation uses published estimates of fraud loss, and where appropriate its own measurement exercises, to aid its evaluation of fraud risk exposures
B4	The organisation evaluates the harm to its aims and objectives and service users that different fraud risks can cause

C…DEVELOP A STRATEGY	
An organisation needs a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action	
C1	The governing body formally adopts a counter fraud and corruption strategy to address the identified risks and align with the organisation's acknowledged responsibilities and goals
C2	The strategy includes the organisation's use of joint working or partnership approaches to managing its risks, where appropriate
C3	The strategy includes both proactive and responsive approaches that are best suited to the organisation's fraud and corruption risk
C4	The strategy includes clear identification of responsibility and accountability for delivery of the strategy and for providing oversight
D…PROVIDE RESOURCES	
The organisation should make arrangements for appropriate resources to support the counter fraud strategy	
D1	An annual assessment of whether the level of resource invested to counter fraud and corruption is proportionate for the level of risk
D2	The organisation utilises an appropriate mix of experienced and skilled staff, including access to counter fraud staff with professional accreditation
D3	The organisation grants counter fraud staff unhindered access to its employees, information and other resources as required for investigation purposes
D4	The organisation has protocols in place to facilitate joint working and data and intelligence sharing to support counter fraud activity
E…TAKE ACTION	
The organisation should put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud	
E1	The organisation has put in place a policy framework which supports the implementation of the counter fraud strategy
E2	Plans and operations are aligned to the strategy and contribute to the achievement of the organisation's overall goal of maintaining resilience to fraud and corruption
E3	Making effective use of national or sectoral initiatives to detect fraud or prevent fraud, such as data matching or intelligence sharing
E4	Providing for independent assurance over fraud risk management, strategy and activities
E5	There is a report to the governing body at least annually on performance against the counter fraud strategy and the effectiveness of the strategy from the lead person(s) designated in the strategy. Conclusions are featured in the annual governance report