

## **(H) Anti-Fraud and Corruption Policy**

### **1. Introduction**

- 1.1 The Council expects the highest standards of conduct and integrity from all who have dealings with it. The Council is mindful of the high expectations of the public and the extent of scrutiny to which local authorities are subject.
- 1.2 The Council is committed to the elimination of fraud and corruption and is determined to protect itself from such unlawful activities, whether they be attempted from within or by an outside individual, group or organisation.
- 1.3 The Council expects all Members and Officers at all levels to be aware of the standards of conduct expected of them and the procedures designed to reduce the risk of fraud and corruption occurring.
- 1.4 All Members and Officers are responsible for their own conduct and compliance with this policy.
- 1.5 All Members are required to comply with the Members' Code of Conduct for Councillors as set out in Part 5 (A) of the Council's Constitution.
- 1.6 All officers are required to comply with the Officers' Code of Conduct which is also set out in Part 5 (A) of the Council's Constitution.

### **2. Objectives**

- 2.1 The objectives of the anti-fraud and corruption policy are to:
  - (i) provide a clear statement of the Council's position on fraud and corruption;
  - (ii) minimise the risk to the Council's assets and good name;
  - (iii) promote a culture of integrity and accountability in Members, Officers and all those that the Council does business with;
  - (iv) enhance existing procedures aimed at preventing, discouraging and detecting fraud and corruption;
  - (v) raise awareness of the risk of fraud and corruption being perpetrated against the Council.

### **3. Reporting Suspected Fraud, Corruption or Other Malpractice**

- 3.1 Officers are encouraged and expected to raise any concerns that they may have without fear of recrimination. Such concerns will be treated in strictest confidence and will be properly investigated. In the first instance, a member of staff can choose to contact their line manager. If an employee feels unable to raise the matter with their line manager then they may contact:-
  - (a) The Director of Finance; or
  - (b) The Assistant Chief Officer (Democratic Services); or
  - (c) The Chief Executive.
- 3.2 Elected Members should normally report any concerns to the Chief Executive.
- 3.3 The general public and contractors/suppliers are also encouraged to report any concerns through any of the above officers.

3.4 Officers are reminded that the Constitution Part (5D) deals with “Whistleblowing” which encourages them to raise any general concerns without fear of intimidation or subsequent discrimination or disadvantage.

#### 4. **Action to be taken following any Allegation**

4.1 Any Chief Officer, Assistant Chief Officer, Head of Service or Manager who has received information about any suspected fraud or corruption must report it immediately to the Director of Finance, who will normally ensure that the Chief Executive is also informed.

4.2 The Director of Finance may involve the Council’s “Internal” Auditors.

4.3 Internal Audit will:-

- deal promptly with the matter;
- record all evidence received;
- ensure that the evidence is sound and adequately supported;
- report audit findings to the Director of Finance;
- assist in any disciplinary proceedings;
- liaise with the police, if necessary.

4.4 Officers will:-

- co-operate fully with the internal auditors, and the police during any investigation;
- implement the disciplinary procedures where appropriate;
- speedily correct any weaknesses discovered in internal control;
- deal swiftly, fairly and firmly with those who offend against the Council.

4.5 The reporting and investigating process must not be misused. Any abuse such as raising unfounded or malicious allegations may be dealt with as a disciplinary matter.

#### 5. **Prevention**

5.1 The Council operates within a framework of regulations, codes of conduct, systems and procedures which are designed to prevent fraud and corruption.

5.2 Officers should follow the Officers’ Code of Conduct and, where appropriate, standards related to their professional institute.

5.3 The Council’s Constitution under Part 4(1) Standing Orders (125 and 126) reminds Members and officers that they must operate within the Local Government Act 1985 and declare any interest in a contract or proposed contract.

5.4 The Council’s Constitution Part 4 (1 and 4) deals with Tender and Contracts Standing Orders and Financial regulations and places an obligation on staff when dealing with the Council’s affairs to act in accordance with those rules and best practice.

5.5 The Director of Finance has a statutory responsibility to ensure the proper administration of the Council’s financial affairs. The Council has in place systems and procedures which incorporate efficient and effective internal controls including (wherever practicable) the adequate separation of duties. Management is required to ensure such controls are properly maintained. The existence and effectiveness of these controls are independently monitored by the Council’s Internal Auditors.

5.6 The Chief Executive has responsibility to guard against illegality, impropriety and maladministration in the Council’s affairs.

5.7 Members are required to operate within the Council's Constitution and, in particular, the Members' Code of Conduct.

6. **Monitoring and Reviewing**

6.1 To assist in maintaining the effectiveness of this policy the Council will maintain a continuous review of such arrangements through both internal and external audit reviews and appropriate amendments to the Constitution in order to ensure that they reflect the changing circumstances, and in its Statement on Internal Control approved by the Chief Executive and Leader of the Council set out each year in the annual Statement of Accounts.