

Counter Fraud & Corruption Policy

(Tracked Changes)

Since presented to Members at the Audit, Governance & Standards Committee we have made some minor changes to wording within the policy. In the main, these changes aim to maintain a consistent tone through the document and better reflect the Council's attitude towards fraud and corruption. The extracts below highlight those changes which are shown without highlight in the 'clean' version included in the prior appendix.

Change #1

Policy Owner (Officer): Head of Audit Partnership

Policy Owner (Members): Policy & Resource Committee

Preparation Date: February 2018

Next Full Review: February 2020

Comment [RDC1]: Update to reflect constitutional position that AGS recommends for PRC approval

Comment [RDC2]: Updates to reflect PRC approval

Change #2

13. The Policy's scope intends to cover people working for or with the Council. This will include officers, Members, contractors and partner agencies. It does not aim to direct members of the public. However, if members of public do have information to share related to Economic Crime we encourage reporting to the Council or other relevant agencies using the contact information set out in appendix D.

14. The Council has only very limited standing to investigate incidents where we are not the victim. However, we will relay any information or reports we receive to the relevant agency.

Comment [RDC3]: Added scope section following comments from Chief Executive. Clarifies intended audience as broad scope, but will have different engagements with different groups.

Change #3

Officers

18. All officers shall be alert to the possibility of Economic Crime and report any suspicious activity. We list possible channels for reporting at appendix D.

19. Officers shall also comply with the Code of Conduct and Council policy and procedures. Failing to adhere to policy and procedures may result in disciplinary action.

20. Officers must also properly account for and safeguard the money and assets in their charge.

This responsibility includes designing and operating controls that aim to prevent fraud or loss.

Comment [RDC4]: Language firmed up at request of AGS—changing from "expect officers" to "officers shall" to better reflect expectations.

Comment [RDC5]: Added at request of Chief Exec, clarifying responsibility for designing and maintaining effective systems of control.

Partners, suppliers, contractors and consultants

Change #4

Using Information and Technology

35. We will seek to make use of the information we hold in assessing risk and prevention and detection of Economic Crime. We may use personal information and data-matching to detect and prevent fraud, and ensure spending of public money in the most cost effective way. Where we use data, we will use it as required by law. However, we note that laws often specifically allow for data sharing to support fraud prevention and investigation as set out below.
36. We may also share information with others responsible for auditing or managing public funds.

Comment [RDC6]: At request of AGS, expanded section to clarify such uses are in accordance with law.

Change #5

Developing and Upholding a strong ethical culture

40. The culture and tone of the Council must be one of honesty with zero tolerance towards fraud, bribery and corruption. We show this already through codes of conduct for officers and members, but will continue to reinforce the right culture by:
- Raising awareness of Economic Crime with training for new and existing Officers and Members, making use of e-learning packages where fitting.
 - Publicising the successes of efforts to tackle Economic Crime so the risk and result of detection are clear to potential offenders.

Comment [RDC7]: Added at request of AGS to better reflect scope of policy.

Change #6

Prioritising recovery and use of sanctions

41. We will seek to ensure those who have committed Economic Crime are held to account for their actions; crime must not pay. Where we discover economic crime we will consider a full range of sanctions, including civil, disciplinary and criminal action. We will also seek to recoup losses and confiscate assets gained from crime.
42. Criminal prosecutions deter potential offenders and reinforce our zero tolerance for economic crime. Successful prosecutions need professional investigation to ensure evidence gathering complies with law. Investigative staff must have proper training, suitable skills and access, where necessary, to specialist support to secure effective prosecution.

Comment [RDC8]: Modified at request of AGS, replacing "lack of tolerance" with "zero tolerance" to match tone of document elsewhere.

Change #7

Appendix C – Economic Crime Investigation Protocol

[Information about the process of undertaking an investigation, including specifics on the roles of officers in supporting investigation. For example, on safeguarding evidence and submitting to interview. This appendix will not be published in full outside the audit team or with advice from the audit team as it gives details of method. However, it will give a summary of investigative practice addressing the following points (also expressed in the whistleblowing policy)].

- All reports will be taken seriously and reviewed
- Investigations will be independent and impartial, aimed at establishing the facts of the situation reported.
- Investigators will be trained and supervised, working to an established investigative method.
- If proper for the circumstances, that method will be in line with Criminal Procedures Investigation Act 1996 and the Police and Criminal Evidence Act 1984.

Comment [RDC9]: Added at request of AGS. While Members understood the need for discretion over the detail, Members suggested added some headlines here to offer assurance that incidents will be investigated fairly, professionally and impartially.

Appendix G – Investigation Liaison Protocols

~~[Any specific intra-council protocols. One already exists between audit/HR and there's scope for similar between audit/legal and audit/IT. These will be added to this document as they are developed. Could potentially include protocols with third parties, but they are more likely to be case-by-case. Will not be published in full outside the audit team and relevant services as they will give details of method. However, will include general principles common to any (protocols)].~~

- ~~Fair and impartial investigations.~~
- ~~Appropriate co-operation and information sharing between agencies and services.~~

Comment [RDC10]: Similar to edit above, emphasising the core principles of fairness and impartiality in investigations. Also affirms principle of co-operation between public sector services.