

MAIDSTONE BOROUGH COUNCIL

POLICY AND RESOURCES COMMITTEE

12 FEBRUARY 2020

**REPORT OF THE AUDIT GOVERNANCE AND STANDARDS COMMITTEE
HELD ON 13 JANUARY 2020**

COUNTER FRAUD & CORRUPTION POLICY

Issue for Decision

The Audit, Governance and Standards Committee recommended for approval a refreshed Counter Fraud & Corruption Policy on 15 January 2018 with a provision to review in two years. This report presents that review and largely retains the document as before, bar an addition setting out guidance for people who become involved in an investigation.

Recommendation Made

That the Policy & Resources Committee approve the Counter Fraud & Corruption Policy, subject to the word 'may' being replaced with 'will, unless there are exceptional circumstances' in paragraph 17 of the policy.

Reasons for Recommendation

The Audit Governance and Standards Committee recommended for approval a refreshed Counter Fraud & Corruption Policy on 15 January 2018, modelled around CIPFA's Counter Fraud Code of Practice. In keeping with good practice, that policy proposed a review cycle whereby it would come back to Members for re-consideration every two years.

The current document, attached, largely retains the Policy as approved in 2018 reflecting the continued good practice set out by CIPFA. It has some cosmetic modifications (including addition of further Maidstone BC branding) and minor text clarifications. However, the only modification of note is towards the end of the Policy (paragraphs 45-47) of additional guidance to those who may become involved in investigations.

This addition springs from experience of the audit team conducting investigations in the past two years and incorporates in the standard policy key tenets of guidance that has hitherto been provided individually during investigations.

We recommend approval of the Policy at Appendix 1, subject to the amended wording in paragraph 17 to make it clearer for a presumption of action being taken. The Policy remains consistent with good practice as set out by CIPFA, and

the addition of guidance for those subject to investigations will help standardise information previously provided case-by-case and make it available to people more generally.

Alternatives Considered and Why Not Recommended

The Audit, Governance and Standards Committee could have chosen to reject the additions and retain the Policy as approved in January 2018 but this would not take into account the experience of the audit team as set out above.

Background Documents

None

Appendices

Appendix 1: Counter Fraud & Corruption Policy