

AUDIT BOARD
21 OCTOBER 2020

COUNTER FRAUD POLICIES

1. Summary

1.1. This report presents the updated Counter Fraud and Corruption Strategy and the Whistleblowing Policy for Members' approval.

2. RECOMMENDATION

2.1 That Members approve the Counter Fraud and Corruption Strategy (attached as Appendix A to the report).

2.2 That Members approve the Whistleblowing Policy (attached as Appendix B to the report).

2.3 That Members agree that minor amends to both policies (job titles and contact details) may be made without further Audit Board approval.

2.4 That Members note the proposals to promote fraud awareness during International Fraud Awareness Week.

3. Background and Discussion

3.1 The Counter Fraud and Corruption Strategy and the Whistleblowing Policy are both important components in the Council's fight against fraud. The Strategy is designed as a high level framework which sets out the Council's approach towards fraud (prevention, detection and investigation) including the desired culture. The Whistleblowing Policy is a key part of the control framework to detect fraud. It is intended to be comprehensive, encouraging staff (and other relevant individuals) to raise concerns whilst providing them with all the information that they need to do so.

3.2 Both policies were last approved by this Board in 2017. They have now been extensively refreshed and updated in line with best practice. Specifically, they have been reviewed against the following:

- CIPFA Code of Practice on Managing the Risks of Fraud and Corruption
- NAO assessment criteria for Whistleblowing Policies
- Department for Business Innovation and Skills Whistleblowing Guidance for Employers
- The Whistleblowing Commission Code of Practice.
- BIS Standard for Whistleblowing

3.3 Whilst the main components of the original policies have been retained, the policies have been strengthened and expanded in key areas including roles and accountabilities throughout the organisation and

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cultural aspects such as developing a strong counter fraud ethos where staff feel able to speak up if they suspect wrongdoing.

3.4 International Fraud Awareness Week runs from 15 – 21 November. During this week, we are planning to run a ‘light touch’ fraud awareness campaign for both staff and public. The messaging will highlight some key fraud risks and the Council’s response to fraud. It will also provide further information on what staff should do if they suspect fraud. The campaign will include social media messaging, communications to staff and information on the internal website for staff. We will also use this opportunity to launch the revised policies to staff.

4. Relationship to the Corporate Plan

4.1 NA

5. Financial, legal, staffing and other administrative implications and risk assessments

Financial Implications	None
Legal Implications	Under the Accounts and Audit Regulations 2015, the Council must ensure an effective system of Internal Audit.
Staffing Implications	None
Administrative Implications	None
Risk Assessment	Both policies are designed to reduce the Council’s exposure to fraud or other malpractice.

6. Details of Exempt Information Category

6.1 Not applicable

7. Appendices

Appendix A – Counter Fraud and Corruption Strategy
Appendix B – Whistleblowing Policy and Procedure

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BACKGROUND PAPERS

<u>Documents consulted</u>	<u>Date</u>	<u>Report Author</u>	<u>Section & Directorate</u>	<u>Exempt Information Category</u>
CIPFA Code of Practice on Managing the Risks of Fraud and Corruption NAO assessment criteria for Whistleblowing Policies Department for Business Innovation and Skills Whistleblowing Guidance for Employers The Whistleblowing Commission Code of Practice. BIS Standard for Whistleblowing		Audit Manager 01322 343004	Internal Audit Partnership & Strategic Director (Internal Services)	N/A