



# ANTI-FRAUD AND CORRUPTION POLICY

<b>Author:</b>	Paul Caulcutt, Head of Internal Audit
<b>Director:</b>	Sandra Cole, Director of Finance and Governance
<b>Approved By:</b>	Policy and Governance Committee
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## **ANTI-FRAUD AND CORRUPTION POLICY**

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# 1 INTRODUCTION

## 1.1 Policy Statement: Anti-Fraud and Corruption Policy

Antrim and Newtownabbey Borough Council is committed to the prevention of fraud and the promotion of an anti-fraud culture.

The Council operates a **zero tolerance** attitude to fraud and corruption, whether from internal or external sources. The Council requires staff and individuals/organisations that it deals with, to act with honesty and integrity, to safeguard the public resources and to report all suspicions of fraud and corruption.

Every case of attempted, suspected or proven fraud will be thoroughly investigated and where appropriate, referred to the Police Service of Northern Ireland (PSNI). The Council will also seek to recover any loss suffered through a fraud and if appropriate, will take civil, criminal and/or disciplinary action.

# 2 SCOPE

## 2.1 Scope of this Policy

This policy is concerned with both internal and external fraud committed against the Council and applies to elected Members, other members of Committees and all staff (including full time, part time, temporary, casual and agency) of the Council.

This policy should be read in conjunction with the following:

- Code of Conduct for Local Government Employees
- The Northern Ireland Local Government Code of Conduct for Councillors
- Anti-Bribery Policy
- Raising Concerns Policy
- Fraud Response Plan

## 2.2 Implementation / Compliance

The Anti-Fraud and Corruption processes should be an integral part of management and decision making and integrated into the structure, operations and processes of the Council.

The Policy will be reviewed and approved by the Policy and Governance Committee, with its implementation monitored through the Corporate Leadership Team and the Audit and Risk Committee.

### **3 EVALUATION AND REVIEW**

The Policy will be reviewed regularly to ensure its effectiveness and applicability.

## **4 CONSULTATION, SCREENING AND EQUALITY IMPACT ASSESSMENT**

### **4.1 Consultation with Stakeholders**

The Anti-Fraud and Corruption Policy has been in place since the inception of Antrim and Newtownabbey Borough Council, and has been reviewed and updated periodically to take into account changes in guidance and best practice.

The Corporate Leadership Team has been consulted with in the development and revision of the Policy. On approval, the Policy will be provided to the Audit and Risk Committee.

### **4.2 Screening and Equality Impact Assessment**

Section 75 of the Northern Ireland Act 1998 (the Act) requires Antrim and Newtownabbey Borough Council to comply with two statutory duties:

(1) Section 75 (1)

In carrying out our functions relating to Northern Ireland we are required to have due regard to the need to promote equality of opportunity between:

- Persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation;
- Men and women generally;
- Persons with a disability and persons without;
- Persons with dependents and persons without.

(2) Section 75 (2)

In addition, without prejudice to the obligations above, in carrying out our functions in relation to Northern Ireland we are required to have regard to the desirability of promoting good relations between persons of different religious belief, political opinion or racial group.

This Policy has been screened for the need for an Equality Impact Assessment (EQIA). An EQIA is not recommended.

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### 4.3 Data Protection Impact Assessment

If there is a chance that a new type of processing (especially when using new technologies) may cause a high risk to the rights and freedoms of individuals, the Council may need to carry out a Data Protection Impact Assessment (DPIA).

This Policy has been screened for the need carry out a DPI and it was decided that a DPIA was required due to the combining, comparing or matching of personal data from multiple sources during an investigation.

Completion of the DPIA has indicated that all necessary steps have been taken to ensure that the data is held securely and so processing can be processed. The DPIA will be kept under review by the Head of Internal Audit.

## 5 WHAT IS FRAUD?

Fraud is commonly used to describe the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party. This can include theft, the misuse of funds or other resources or more complicated crimes such as false accounting and the supply of false information.

The term 'Fraud' is used throughout this policy and covers acts such as deception, bribery (either making or receiving a bribe), forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

The key legislation which may be used to prosecute fraud is the Fraud Act 2006 and supplements other legislation, such as the Theft Act (NI) 1969 and the Theft (NI) Order 1978. In addition, the UK Bribery Act 2010 clarifies the law in relation to bribery and corruption.

The Fraud Act 2006 refers to three main offences of fraud.

### 5.1 Fraud by false representation

ie. if he dishonestly makes a false representation and intends by making the representation to make a gain for himself or another, or to cause loss to another or expose another to risk of loss. A representation is false if it is untrue or misleading, and the person making it knows that it is, or might be, untrue or misleading.

### 5.2 Fraud by failing to disclose information

ie. if he dishonestly fails to disclose to another person information which he is under a legal duty to disclose and intends, by failing to disclose the information, to make a gain for himself or another, or to cause loss to another or expose another to risk of loss.

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### 5.3 Fraud by abuse of position

ie. if he occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person, and he dishonestly abuses that position, and intends, by means of the abuse of that position, to make a gain for himself or another, or to cause loss to another or to expose another to a risk of loss.

In essence, fraud is a deliberate act by an individual or group of individuals and is therefore always **intentional** and **dishonest**.

Examples of frauds that may be perpetrated against the Council include, but are not limited to:

- Dishonest use of the Council credit card to pay for items.
- Theft, misappropriation and unauthorised use of assets or facilities for personal benefit.
- False claims for salaries, wages or expenses.
- The dissemination of an email to large groups of people, falsely representing that the email had been sent by the Council.
- Bribery and corruption – offering, giving, soliciting or accepting an inducement or reward that may influence the actions taken by the Council or its staff.
- Externally perpetrated fraud against the Council, for example in the procurement and delivery of goods.

## 6 ANTI-FRAUD CULTURE

As previously mention, the Council operates a zero tolerance attitude to fraud and corruption, whether from internal or external sources. Therefore the Council is committed to preventing fraud from occurring and to developing an anti-fraud culture.

To achieve this, the Council will:

- Develop and maintain effective controls to prevent fraud.
- Ensure that if fraud occurs, a vigorous and prompt investigation takes place without regard to position held or length of service.
- Take appropriate disciplinary and legal action in all cases, where appropriate.
- Review systems and procedures to prevent similar frauds from occurring.

It is Council policy that there will be consistent handling of all attempted, suspected or proven fraud cases without regard to the position held or length of service of the individual(s) involved.

## **7 ROLES AND RESPONSIBILITIES**

### **7.1 Council Members and Chief Executive**

The Anti-Fraud and Corruption Policy is supported by Council Members and the Chief Executive, who are responsible for:

- Setting an ethical leadership for the Council.
- Developing and maintaining an anti-fraud culture throughout the Council.
- Providing adequate resources to assist officers to discharge their responsibilities on countering fraud and corruption.
- Ensuring the Council provides clear channels through which Members, officers and other stakeholders can raise concerns.

The Chief Executive is also responsible for establishing and maintaining a sound system of internal control that supports the achievements of policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks faced by the Council. It is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

### **7.2 Audit and Risk Committee**

The Audit and Risk Committee will have oversight of this Policy and the Council's Fraud Response Plan. It will:

- Review the Anti-Fraud & Corruption Policy and Fraud Response Plan and consider whether it meets recommended practices.
- Champion an anti-fraud culture throughout the Council.
- Review the fraud risk profile and estimate of fraud loss or potential harm to the Council and the local community.
- Review the anti-fraud activity, seeking assurance that it is in line with the Policy and Plan.
- Oversee any areas of fraud identified and monitor action plans to address control weaknesses.

### **7.3 Director of Finance and Governance**

Overall responsibility for managing the risk of fraud has been delegated to the Director of Finance and Governance. These responsibilities include:

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- Developing a fraud risk profile and undertaking a regular review of the fraud risks.
- Designing an effective control environment to prevent fraud commensurate with the fraud risk profile.
- Establishing well publicised, appropriate mechanisms for staff and members of the public to report their suspicions of fraud.
- Investigating all allegations of fraud.
- Commence disciplinary and/or legal action where appropriate and seek to recover losses.
- Report to senior management on all aspects of fraud risk management.

### **7.4 Directors and Heads of Service**

The Directors and Heads of Service are responsible for:

- Dealing swiftly and firmly with those who defraud the Council or who are found to be corrupt after an investigation under the Fraud Response Plan.
- Carrying out reviews of risks in the areas under their responsibility and work with auditors or other advisors to improve controls.
- Ensuring that responsibilities for controls are clearly assigned to reporting staff.

### **7.5 Internal Audit**

The Council's Internal Audit service is responsible for:

- Reviewing the arrangements management have in place to prevent and detect fraud and corruption.
- Assisting management in undertaking investigations into allegations of fraud and corruption.
- Assisting in the deterrence and prevention of fraud by examining and evaluating the effectiveness of controls.
- Regularly reviewing the Council's Anti-Fraud and Corruption Policy, Fraud Response Plan and Anti-Bribery Policy and compliance therewith to ensure they remain effective and relevant to the needs to the Council.
- Ensuring management has reviewed its risk exposures and identified the possibility of fraud as a business risk.



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### 7.6 Members and Staff

Members and Council staff are expected to lead by example in ensuring compliance with legal requirements, standing orders, Codes of Conduct, Financial Regulations, policies, procedures and practices. They must have, and be seen to have, the highest ethical and personal standards and be honest and objective in their work. Members and staff are responsible for:

- Conducting themselves in accordance with the seven principles of public life set out in the first report of the Nolan Committee "Standards in Public Life", together with five additional principles adopted by the Northern Ireland Assembly. These principles are: public duty, selflessness, integrity, objectivity, accountability, openness, honesty, leadership, equality, promoting good relations, respect and good working relationships.
- Acting with propriety in the use of official resources.
- Being alert to the possibility that unusual events or transactions could be indicators of fraud and alerting management where they believe the opportunity of fraud exists. [Appendix 2](#) sets out some 'red flag'<sup>1</sup> indicators that fraud may be occurring.
- Reporting known or suspected frauds and corruption through the appropriate channels. See [Appendix 1](#) for guidelines for reporting suspicions of fraud or corruption.
- Co-operating in investigations of suspected fraud and corruption.
- Liaising with the PSNI, where required to do so.

Members and staff are advised to consider their personal and business activities and whether these may be considered to conflict with their duty to the Council. Any potential conflict of interest should be reported to the Chief Executive (for Members) for inclusion in the Register of Interests, or to your line manager (for staff).

## 8 FRAUD PREVENTION, DETECTION AND INVESTIGATION

### 8.1 Prevention

A key preventative measure is to take effective steps upon recruitment of officers to ensure, as far as possible, that successful candidates have high standards in terms of propriety and integrity. The Council strives to achieve this through effective recruitment policies and procedures which include:

- obtaining written references before appointing staff; and

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<sup>1</sup> Fraud Advisory Panel – An Introduction to Fraud Indicators

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- undertaking AccessNI checks for regulated posts.

Upon appointment officers are provided with a copy of the Code of Conduct for Local Government Officers and are required to certify that they have read and understood it. The code details the standards that all officers must uphold, and includes rules on behaviour, hospitality and gifts, conflicts of interest and roles in procurement. Officers are also expected to comply with the ethics and standards of the professional body to which they belong.

The Council has disciplinary procedures, which will be enforced if the outcome of an investigation indicates that any officer has behaved improperly.

Council Members have a duty to all the citizens of Antrim and Newtownabbey to ensure that the Council uses its resources prudently and in accordance with the law. As such they are required to adhere to the Northern Ireland Local Government Code of Conduct for Councillors issued by the Department of the Environment under the provisions of the Local Government Act (Northern Ireland) 2014. The code includes rules regarding relationships, personal interests, use of confidential and private information, gifts and hospitality and expenses and allowances.

The Council has in place sound financial systems and procedures, which include effective systems of internal control. The Chief Executive is responsible for ensuring that adequate controls are in place. The Council's Risk Management Strategy will also support management's work in this area.

The existence, appropriateness and effectiveness of the system of internal control is reviewed by the council's Internal Audit service by undertaking a comprehensive programme of work targeted at key risk areas. Identified weaknesses in controls are reported to management with recommendations for improvement. It is management's responsibility to ensure that agreed corrective action is taken. [Appendix 3](#) sets out examples of good management practice which may assist in combating fraud and corruption.

## 8.2 Detection

The preventative measures taken by Council, particularly the implementation of sound internal control systems, are intended to deter fraud and provide indicators of fraud.

It is management's responsibility to prevent and detect fraudulent activity, however it is often the alertness of employees or the public to indicators of fraud that enables detection to occur.

Many frauds are discovered by chance or by "tip off" and the Council has arrangements in place for receiving concerns and facilitating "tip offs". [Appendix 1](#) provides a guideline for reporting suspicions of fraud or corruption. The Council has also a Fraud Response Plan to enable such information or allegations to be properly dealt with. In addition, the Council has developed a Raising Concerns policy, which

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gives advice on raising concerns and the safeguards and support that are available for those who raise concerns.

The Council is committed to exchanging information with other agencies, in order to identify and prevent fraud using data matching techniques, under the National Fraud Initiative (NFI). The NFI is a data matching exercise which is designed to help identify possible cases of fraud and detect and correct under or overpayments. This involves comparing sets of data, such as payroll and creditor records of the Council, against other records held by the Council or other public bodies, to see how far they match. This allows potentially fraudulent claims and payments to be identified. For each NFI exercise, a clear and comprehensive process will be established to deal with this work effectively and ensure potential savings are maximised.

Internal and external auditors will implement a cyclical programme of audits, designed with a reasonable expectation of detecting fraud and corruption.

Senior management are responsible for following up any allegation of fraud or corruption that they receive and must inform the Head of Internal Audit who will assist in the carrying out of any investigations. The investigating team established under the Fraud Response Plan will:

- deal promptly with the matter.
- record all evidence that has been received.
- ensure that all evidence is sound and adequately supported.
- make secure all of the evidence that has been collected.
- report to the Chief Executive and where appropriate, recommend invocation of formal disciplinary proceedings and any other action considered appropriate. Eg. Referral to the PSNI.

Reporting of suspected irregularities is essential as it ensures:

- consistent treatment of information regarding suspected fraud or corruption.
- proper investigation by experienced and trained staff.
- proper implementation of fraud response plan.
- that the investigation will be undertaken in accordance with relevant legislation and investigative practice. Eg. Police and Criminal Evidence Act 1984 (PACE)

### 8.3 Investigation

Members and officers are important elements in the Council's stance on fraud and corruption and are encouraged and expected to raise any concerns that they may have through the appropriate channel, as set out in [Appendix 1](#). Concerns will be treated in confidence, properly investigated in accordance with the Council's Fraud Response Plan and dealt with fairly.

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The objective of the Council's Fraud Response Plan is for:

- each instance of suspected fraud or corruption to be treated in a consistent manner with appropriate action taken against those who are suspected of fraud;
- management of the Council to deal with the suspicion of fraud and corruption firmly and quickly in compliance with applicable legislation;
- losses to be minimised or recovered and / or further loss to the Council to be prevented; and
- investigations to be carried out appropriately to enable the evidence to be used (where considered appropriate) for the purposes of:
  - disciplinary action;
  - criminal action via referral to the Police Services of Northern Ireland (PSNI); and/or.
  - legal action taken against a third party.

Any internal abuse of the fraud investigation process such as making malicious or vexatious allegations may be dealt with as a disciplinary matter.

The Local Government Auditor will be advised of any actual or suspected frauds and the outcome of any investigation into them.

## 9 Training

The success of the Anti-Fraud and Corruption Policy is dependent largely on the effectiveness of staff throughout the Council. Management are responsible for ensuring that all staff are properly trained in the procedures that they should follow in carrying out their duties.

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### **APPENDIX 1 – GUIDELINE FOR REPORTING SUSPICIONS OF FRAUD OR CORRUPTION**

If you suspect that fraud, theft or corruption has been committed against the Council from any source, please follow these simple guidelines to inform us:-

**1. Make an Immediate Note of Your Concerns**

Note whatever detail you consider relevant; dates, times, parties involved etc.

Do not attempt to investigate the matter yourself.

**2. If You Consider That Your Concerns Are Warranted Please Act Promptly**

Prompt action may help the Council avoid further losses.

**3. Let the Council know**

#### **Employees**

Convey details of your concerns to your Manager. Upon receipt of such notification the Manager shall take whatever steps are considered appropriate under the Fraud Response Plan.

Alternatively due to the seriousness or sensitivity of the issue you may take the matter directly to the Chief Executive, your Director, the Director of Finance and Governance or the Head of Internal Audit.

#### **Council Members**

Convey details of your concerns to the Chief Executive or the Deputy Chief Executive and Director of Finance and Governance.

#### **Members of the public/those outside the organisation**

Please convey your concerns in writing marked 'PRIVATE AND CONFIDENTIAL' to:

Head of Internal Audit	or	Chief Executive
Antrim & Newtownabbey Borough Council		Antrim & Newtownabbey Borough Council
Antrim Civic Centre		Mossley Mill
50 Stiles Way		Carnmoney Road North
ANTRIM		NEWTOWNABBEY
BT41 2UB		BT36 5QA

In exceptional circumstances you may consider taking the matter to the Local Government Auditor.

The Local Government Auditor  
Northern Ireland Audit Office  
106 University Street  
BELFAST  
BT7 1EU

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**APPENDIX 2 – INDICATORS OF FRAUD**

There are a number of recognised warning signs or ‘red flags’ which may indicate that there is fraudulent activity occurring. These should not be taken alone as evidence that a fraud is occurring as there may be other legitimate explanations for the occurrence of these indicators.

Fraud indicators are inherently interrelated. However, for ease of reference they have been grouped together. This list is not exhaustive.

BEHAVIOURAL	FINANCIAL	PROCEDURAL
<ul style="list-style-type: none"> <li>• Employees who consistently work longer hours than their colleagues for no apparent reason</li> <li>• Employees who are reluctant to take holidays and/or time off</li> <li>• Employees who are excessively secretive in relation to their work</li> <li>• Employees known by others to be under duress for personal reasons</li> <li>• Employees with sudden change of lifestyle and/or social circle</li> <li>• Employees under apparent stress without identifiable pressure</li> <li>• Employees who are aggressive or defensive when challenged and/or controlling of certain colleagues</li> <li>• Employees who are subject to complaints and/or tend to break the rules</li> <li>• Employees who delay providing information or who provide different answers to different people</li> </ul>	<ul style="list-style-type: none"> <li>• Cash only transactions</li> <li>• Poorly reconciled cash expenses or customer accounts</li> <li>• Rising costs with no explanations or that are not commensurate with an increase in revenue</li> <li>• Large volume of refunds to customers</li> <li>• Unusually large inventories</li> <li>• Unusual transactions or inter-account transfers (even for small amounts)</li> <li>• Remuneration disproportionately linked to activities such as sales</li> <li>• Employees known by others to be under external financial pressure</li> <li>• Employees who appear to make a greater than normal number of mistakes, especially where these lead to financial loss through cash or account transactions</li> <li>• Employees with unexplained sources of wealth</li> </ul>	<ul style="list-style-type: none"> <li>• Employees making procedural or computer system enquiries inconsistent or not related to their normal duties</li> <li>• New employees with knowledge of industry procedures but no such experience disclosed on their CV</li> <li>• Prospective employees who are reluctant to provide full background information or who provide inaccurate or inconsistent information</li> <li>• Key managers with too much hands-on control</li> <li>• Insufficient oversight/audit applied</li> <li>• An unusual number of customer complaints</li> <li>• Customers or suppliers insisting on dealing with just one individual</li> <li>• Manager who avoids using the purchasing department</li> <li>• Tendering to one supplier only or to the same suppliers</li> <li>• Lack of transparency</li> </ul>

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BEHAVIOURAL	FINANCIAL	PROCEDURAL
<ul style="list-style-type: none"> <li>• Employees who ask to defer internal audits or inspections to 'properly prepare'</li> <li>• Employees with new and unusual relationships with other individuals or departments within the organisation</li> <li>• Employees who request significant detail about proposed internal audit scopes or inspections</li> <li>• Excessively high or low turnover and/or new employees resigning quickly</li> </ul>	<ul style="list-style-type: none"> <li>• Employees with completing or undeclared external business interests</li> <li>• Employees who submit inconsistent and/or unreasonable expense claims</li> <li>• Employees at the highest level of performance (eg sales) where there might be concern that they are achieving this through suspect activity</li> </ul>	<ul style="list-style-type: none"> <li>• Poor engagement with corporate governance philosophy</li> <li>• Too much delegation by senior managers without proper review of procedures.</li> </ul>

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### APPENDIX 3 – EXAMPLES OF GOOD MANAGEMENT PRACTICE

- All income is promptly entered in the accounting records with the immediate endorsement of all cheques
- Regulations governing contracts and the supply of goods and services are properly enforced
- Accounting records provide a reliable basis for the preparation of financial statements
- Controls operate which ensure that errors and irregularities become apparent during the processing of accounting information
- A strong internal audit presence
- Management encourages sound working practices
- All assets are properly recorded and provision is made for known or expected losses
- Accounting instructions and financial regulations are available to all staff and are kept up to date
- Effective segregation of duties exists, particularly in financial accounting and cash/securities handling areas
- Close relatives do not work together, particularly in financial, accounting and cash/securities handling areas
- Creation of a climate to promote ethical behaviour
- Act immediately on internal/external auditor's report to rectify control weaknesses
- Review, where possible, the financial risks of employees
- Issue accounts payable promptly and follow-up any non-payments
- Set standards of conduct for suppliers and contractors
- Maintain effective security of physical assets; accountable documents (such as cheque books, order books); information, payment and purchasing systems
- Review large and unusual payments
- Perpetrators should be suspended from duties pending investigation
- Proven perpetrators should be dismissed without a reference and prosecuted
- Query mutilation of cheque stubs or cancelled cheques
- Store cheque stubs in numerical order
- Undertake test checks and institute confirmation procedures
- Develop well defined procedures for reporting fraud, investigating fraud and dealing with perpetrators
- Maintain good physical security of all premises
- Randomly change security locks and rotate shifts at times (if feasible and economical)
- Conduct regular staff appraisals
- Review work practices open to collusion or manipulation



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- Develop and routinely review and reset data processing controls
- Regularly review accounting and administrative controls
- Set achievable targets and budgets, and stringently review results
- Ensure staff take regular leave
- Rotate staff
- Ensure all expenditure is authorised
- Conduct periodic analytical reviews to highlight variations to norms
- Take swift and decisive action on all fraud situations
- Ensure staff are fully aware of their rights and obligations in all matters concerned with fraud.

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### APPENDIX 4 – VERSION LOG

<b>Doc. Ref.:</b>		Anti-Fraud and Corruption Policy	
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<b>Version</b>	<b>Date</b>	<b>Author</b>	<b>Changes</b>
1.0	March 2015	Paul Caulcutt	-
2.0	March 2019	Paul Caulcutt	Minor wording changes and updates throughout the document.
3.0	March 2021	Paul Caulcutt	Minor amendments to reflect the Council's New Raising Concerns Policy.
3.1	March 2023	Paul Caulcutt	Review and update of Policy including reformatting document to be compliant with the Policy Framework.