

ANTI-FRAUD AND CORRUPTION STRATEGY

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ANTI-FRAUD AND CORRUPTION STRATEGY

1. DEFINITION

The definition of Fraud and Corruption is as follows:-

Fraud	"the intentional distortion of financial statements or other records by persons internal or external to the Council, which is carried out to conceal the misappropriation of assets or otherwise for gain".
Corruption	"the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person"

2. WHO DOES THE STRATEGY APPLY TO

2.1 The Anti-Fraud and Corruption Strategy applies to all Members and employees of the Council.

3. THE NEED FOR A STRATEGY

3.1. Calderdale Council is a large, complex organisation responsible for looking after significant sums of public money. Every year millions of pounds are received by and paid out by the Council through a variety of transactions. The Council owns millions of pounds worth of moveable assets, ranging from small items of stationery through to expensive items of plant and equipment.

3.2. The vast majority of the Council's employees are scrupulously honest, and the vast majority of those people who receive money from the Council (members of the public, contractors, etc) are also honest. The Council, however, receives and pays out large amounts of money, which involves an enormous number of supporting transactions. This makes the Council susceptible to the risk of dishonest people defrauding monies to which they are not entitled.

3.3. The Audit Commission has identified for example the following areas as being particularly vulnerable to fraud:-

- Housing and Council Tax Benefit Claims
- Procurement
- Recruitment
- Personal Budgets
- Council Tax (Single Occupier and Student Discounts)

These examples can involve fraud by members of the public and contractors. There are also risks that money and assets could be misappropriated by dishonest Council employees – either acting alone, or

in collusion with others both inside and outside the Council. Dishonesty has many forms, ranging from taking money due to the Council, misusing or misappropriating assets, or putting in false claims for money payments.

- 3.4. There have been examples in Calderdale of all these kinds of fraud. The need to be alert to the possibility of dishonest behaviour requires the Council to develop a strategy aimed at preventing, detecting and investigating dishonest and fraudulent conduct that could incur the Council in losses. Every pound that is misappropriated means one pound less to spend on providing services to those people who genuinely need help from the Council.

4. OVERALL COUNCIL POLICY

- 4.1 Calderdale Council is committed to having an effective Anti-Fraud and Corruption Strategy. In so doing there is a further commitment to comply with guidance issued by the CIPFA Better Governance Forum in their document entitled "Managing the Risk of Fraud". This provides a framework for the countering of fraud and corruption, much of which Calderdale MBC either already has in place, or is seeking to implement as part of the ongoing review and improvement of the Anti-Fraud and Corruption Control Environment. The details of the Council's Anti-Fraud and Corruption Strategy are set out in the following sections of this document entitled:-

- Prevention
- Detection
- Investigation

- 4.2 Council employees should be aware of the Council's Whistleblowing Policy and report any concerns they may have regarding fraud and corruption, whether it relates to dishonest behaviour by Council employees or by others. The Council has set up a confidential fraud hotline (telephone 01422 393568). The Internal Audit Section of Finance Services have responsibility for operating this facility. Internal Audit staff will investigate all reports of suspected fraud and corruption made by employees.

- 4.3 Employees should be left in no doubt of the consequences, should they deviate from the standards expected and that the Council's Disciplinary Code clearly identifies the following as Gross Misconduct:-

Theft and Unauthorised Borrowing
Fraud
Dishonesty

A Head of Service (or other senior nominated officer where authorised) may dismiss an employee on the grounds of gross misconduct after following the recognised procedure.

- 4.4 In some instances the Council may decide to refer allegations of fraud and corruption to the Police. In so doing, regard will be made to the provisions of the Fraud Act 2006 in determining the offence under which a prosecution may be taken. The decision to refer cases to the Police will be taken by the Head of Internal Audit (Internal Audit, Risk Management, LMS and Insurance).
- 4.5 Calderdale Council will do all it can to recover monies or assets misappropriated by employees or others as a result of dishonest behaviour. (See Section 8 on 'Recovery of Losses'.)
- 4.6 In order to protect the public purse all Calderdale Council employees need to know about:-
- those activities where experience has shown there are risks of fraud and corruption;
 - what individual employees can do to prevent fraud and corruption;
 - what employees should do if they have suspicions that fraud or corruption is going on. All employees have been issued with a copy of the leaflet "What to do if you suspect Fraud or Dishonesty" and should be aware of the Council's Whistleblowing Policy. Copies of both these documents are available for viewing on the intranet (Support for Services/Finance and Funding/Corporate Standards and Rules/Anti-Fraud and Corruption Standards and Rules).

5. PREVENTION

- 5.1 There are many ways of preventing fraud and corruption happening in the first place. The Council has adopted the following preventative measures:-
- 5.1.1 The Council's Recruitment and Selection procedures require that references should always be taken up when recruiting posts within the Council. This is intended to prevent people with a history of dishonest behaviour being employed by the Council
- 5.1.2 The Council has in place an Anti-Bribery Policy which makes clear the Council's commitment to the prevention, deterrence and detection of bribery in its overall zero tolerance towards bribery.
- 5.1.3 The Council's Code of Conduct for Council Employees makes it clear that the conduct of its employees should be of the highest possible standard and that the Council will not tolerate dishonest behaviour by employees.
- 5.1.4 All Council employees are issued with a copy of the leaflet "What to do if you suspect Fraud or Dishonesty" which advises on what action should be taken if a fraud is suspected. This is included within

and supported by the Council's Whistleblowing Policy.

- 5.2 High standards of financial administration are a key element in the prevention and detection of fraudulent activities. This can only be achieved if there is a strict control environment which is adhered to by both Officers and Management.
- 5.3 The Control Environment as a whole, relies on other mechanisms within the Council such as:-
 - Contract Procedure Rules
 - Financial Procedure Rules
 - Section 151 Standards
 - Code of Conduct for Employees and Members
 - Information and Communications Technology Control Environment
- 5.4 Council Rules govern the way in which the Council operates whilst the Section 151 Standards identify the financial controls that should be in place within all systems and all Directorates of the Council.
- 5.5 The Section 151 Standards must be complied with by Managers, as it is the basis upon which Internal Audit will review, evaluate and test those financial systems throughout all Services of the Council.
- 5.6 It is the responsibility of each Head of Service to ensure that their Service complies with all these rules and that sound financial controls exist within their financial systems and procedures.
- 5.7 The Internal Audit Section will carry out cyclical tests taking into account risk to ensure that all issues relating to the Council's Control Environment are in place and are being operated correctly.
- 5.8 The Council's overall arrangements for the prevention of fraud and corruption are reviewed annually by the External Auditor, who reports to the Council by way of a Management Letter.

6. DETECTION

- 6.1 Despite the best efforts of management and the Internal Audit Section and the existence of internal controls within all the systems of the Council, the determined perpetrator will invariably identify an area of weakness and attempt to exploit it.
- 6.2 In order that Managers can be clear on what fraud and corruption is, and how to identify it, the Council has produced a document called "Fraud and Corruption - Advice and Guidance to Managers". This document is available for viewing on the intranet (Support for Services/Finance and Funding/Corporate Standards and Rules/Anti-Fraud and Corruption

Standards and Rules). This gives clear advice and guidance on the highest risk areas, examples of what to look for, and guidance on what action to take having discovered a potential problem.

- 6.3 The Council has also produced a leaflet called "Fraud and Dishonesty – what can you do to stop it?" which is issued to all employees (and is on the intranet at Support for Services/Finance and Funding/Corporate Standards and Rules/Anti-Fraud and Corruption Standards and Rules). This leaflet gives guidance to employees on what they should do if they have any suspicion of Fraud or Dishonesty. This is detailed within and supported by the Council's Whistleblowing Policy.
- 6.4 In an attempt to eliminate fraud and corruption, the Council will continue to seek cost effective ways of identifying fraud and corruption and will act on all information and allegations received. This could include any of the following:-
- Tip offs from members of the public
 - Information received from companies and other agencies.
 - Referrals from Service Management.
 - Information derived as a result of Internal Audit work.
 - Concerns expressed by employees via the Fraud Hotline (See 6.5 below).
 - Data Matching (see 6.6 below)

6.5 Fraud Hotline

The Council has adopted a Whistleblowing Policy which has embedded within it details of the Fraud Hotline. This is a confidential telephone answering service based within the Internal Audit Section that allows Council staff to raise any concerns they may have.

6.6 Data Matching

There has been a growth in recent years in the use of Information Technology to detect fraud. This invariably involves the comparison of information across different databases. This can be done internally within the Council or between any number of other Councils. Calderdale has already taken part in data matching initiatives and will continue to do so in the future.

7. INVESTIGATION

7.1 Each and every fraud investigation has different characteristics, and as such makes the imposition of a fixed system of investigation difficult/impossible. In general terms, however, investigations can be categorised as involving:-

- Claimants (e.g. Housing/Council Tax Benefits, Council Tax Discounts)
- Employees or Members of the Council.
- Third Parties (e.g. external suppliers or contractors).

7.2 Claimant Based Investigations

In view of the potential for high levels of Housing Benefit Fraud and Council Tax Benefit Fraud, the Council employs a number of Housing Benefit Investigators. They have the benefit of specialist knowledge of the Housing Benefit rules and regulations, and are specifically employed to prevent, detect and investigate potential Housing Benefit Fraud cases. This covers both reactive work and proactive exercises.

All suspicions of Housing Benefit Fraud and Council Tax Benefit Fraud should be referred direct to the Housing Benefit Investigators, who will undertake the investigation and take the appropriate action once the facts of the situation have been established.

7.3 All Other Investigations

All other cases involving claimants, employees, Elected Members of the Council and third parties should be referred to the Anti-Fraud and Corruption Directorate Responsible Officer who will make a decision as to whether an investigation is merited. Where it is deemed to be merited, they will then report to Internal Audit, who employ a designated Specialist Auditor (Management Auditor - Investigations).

These investigations can range from those that are relatively simple, to those which are extremely complex. The procedures to be followed in these cases are as follows:-

7.3.1 All cases of potential fraud should be immediately notified to the Directorate Responsible Officer for a decision. If an investigation is deemed necessary, the Directorate Responsible Officer will refer to Internal Audit.

7.3.2 Where a referral is made the Internal Audit Section and Service Management will discuss and agree the way in which the case will be progressed.

- 7.3.3 The Head of Internal Audit (Internal Audit, Risk Management, LMS and Insurance) will decide whether or not the Internal Audit Section will be directly involved in the investigation or whether Service Management should investigate the case.
- 7.3.4 Where cases are to be investigated by Service Management, the Internal Audit Section will continue to monitor progress and record the ultimate outcome of the case, and will always be available for the giving of advice and guidance throughout the investigation.
- 7.3.5 All investigations will be carried out in complete confidentiality, with professional standards being strictly observed in the gathering and recording of evidence and the putting together of a case file, in order to comply with the provisions of the Police and Criminal Evidence Act of 1984.
- 7.3.6 In cases of potential major fraud, the Head of Internal Audit (Internal Audit, Risk Management, LMS and Insurance) and the appropriate Head of Service will, where deemed appropriate, report the matter to the Chief Executive and the Council.
- 7.3.7 If a case involves action against a third party, any action to be taken will be agreed between the Head of Service, the Internal Audit Section, and where necessary the Democratic and Partnership Services.
- 7.3.8 In all cases where employees are suspected of fraud, corruption, bribery, theft or unauthorised borrowing, and there is sufficient evidence to support a criminal prosecution, serious consideration will be given to referring the case to the Police for further investigation.
- 7.3.9 In such cases the decision to refer to the Police is ultimately the responsibility of the Head of Internal Audit (Internal Audit, Risk Management, LMS and Insurance) who will make that decision after consultation with the Head of Service concerned.
- 7.3.10 All cases involving the loss of third party monies (e.g. home care client) will be referred to the Police at the earliest opportunity under existing arrangements with West Yorkshire Police.
- 7.3.11 All liaison with the Police will be undertaken by the Management Auditor (investigations) on the basis that he has direct contact with a named Police Liaison Officer from whom early advice and guidance on case progression can be sought where necessary.
- 7.3.12 Any identified case of fraud, corruption or bribery, including Housing Benefit Fraud, which involves an employee of the Council will, in addition to the actions outlined above, also be the subject of

the Council's Disciplinary Procedures which could render an employee liable to dismissal.

7.3.13 Any identified case of fraud, corruption or bribery, including Housing Benefit Fraud, which involves a Member of the Council will be referred to the Monitoring Officer via the Internal Audit Section.

7.3.14 The Council will ensure that all employees and Members who are subject to an investigation into suspected Housing Benefit Fraud will be treated fairly and courteously at all times.

7.3.15 In instances where disciplinary action is deemed to be appropriate, the final decision will ultimately be made by the Head of Service, who will then have to comply with the rules and regulations on Disciplinary Procedures. In these instances, the appropriateness of the employee being suspended should be considered at an early stage.

8. RECOVERY OF LOSSES

8.1 The Council's policy is that it will **always** seek to recover the losses incurred as a result of fraud and corruption.

8.2 As soon as the full extent of the loss has been established, notification should be sent to the Council's Insurance Officer giving details of the case indicating that recovery is to be attempted in the first instance.

8.3 A Sundry Debtor Account should then be raised to ensure that:-

- The recovery attempt is not overlooked.
- All sums withheld or subsequently received by way of recovery/restitution are appropriately credited.
- Any balance of loss outstanding is dealt with through existing procedures (i.e. insurance claim or write off as appropriate).

8.4 Recovery of losses from employees can be pursued in a number of ways as follows:-

- From payments due to the employee (e.g. car allowance, travel and other expenses claims – with the permission of the employee).
- From salary still due to be paid (with the permission of the employee).
- From the employee's superannuation entitlement. (Where the Council has suffered direct financial loss by reason of the offence).

- By way of written agreement with the employee to repay in one lump sum, or by an acceptable offer to pay by instalments.

- 8.5 It should be made clear that any monies offered will be accepted "without prejudice to any other action the Council may wish to take", and that acceptance is only in respect of losses identified to date and that the Council reserves the right to seek recovery of any further losses that may come to light in the future.
- 8.6 Claims under the Council's insurance arrangements in fraud and corruption cases should be regarded as a "last resort" and will only be instigated once all other avenues of recovery have been fully explored.

9. COUNTER FRAUD & CORRUPTION STRATEGY 2021-24

INTRODUCTION

- 9.1 All organisations are at increasing risk of fraud and corruption, with the illegal and hidden nature of fraud making it hard to measure accurately. Latest estimates published in the Financial Cost of Fraud Report 2019 (Crowe Forensic Services) suggest a figure of £190bn per year, an increase of 163%. The cost of fraud to local government is estimated at £2.2bn (money which could be used for local services). New technology gives easy access to sophisticated fraud techniques, whilst our resources are stretched to maintain services with reduced levels of funding.
- 9.2 We continue to face significant financial challenges and must make considerable changes to the way we work in order to continue to provide effective services for our citizens and achieve the objectives of the Council. It is essential that we minimise losses caused by fraud, in order to help us achieve our aims and to maximise the resources available to provide essential services.
- 9.3 This strategy outlines how we will assess the risks of fraud and corruption, strengthen our counter fraud arrangements, and tackle fraud where it occurs. It has been prepared to reflect national collaborative strategies for local government including guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) in their publications
- Fighting Fraud & Corruption Locally: A Strategy for the 2020s – The Local Government Counter Fraud Strategy (launched March 2020).
 - Code of Practice on Managing the Risks of Fraud and Corruption.
- 9.4 The strategy has been reviewed by the Audit Committee as part of its responsibility for considering the effectiveness of counter fraud and corruption at the council, and will be under continuous review by the Head of Internal Audit.

PRINCIPLES OF PUBLIC LIFE

9.5 The Nolan Report relating to the Principles of Public Life published in 1997 defined seven general principles that should underpin public life. These were subsequently incorporated by the Government into the “Relevant Authorities (General Principles) Order 2001”. The Council expects both members and employees to follow these principles when carrying out their roles and responsibilities:-

- **Selflessness.** Holders of public office should act solely in terms of the public interest.
- **Integrity.** Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.
- **Objectivity.** Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
- **Accountability.** Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
- **Openness.** Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
- **Honesty.** Holders of public office should be truthful.
- **Leadership.** Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

OUR AIM

9.6 The Fighting Fraud & Corruption Locally publication recommends we consider the effectiveness of our counter fraud framework by considering performance against the six key themes as set out below. Every effort is being made to ensure that we have robust and effective arrangements in place to satisfy each of the following six areas:-

- **Culture** – we create a culture in which beating fraud and corruption is part of daily business.
- **Capability** – we have in place counter fraud measures that are appropriate to the range and level of fraud risks.

- **Competence** – we have counter fraud staff that appropriately qualified and trained to ensure consistent and professional investigations to take place.
- **Capacity** – we deploy the right level of resources to deal with the level of fraud risk.
- **Communication** – we raise awareness at all levels by sharing information and publicise successes thereby deterring would be fraudsters.
- **Collaboration** – we cooperate with colleagues across internal and external boundaries including other local authorities, government bodies and agencies, sharing information, good practice, knowledge, skills and learning.

CURRENT ARRANGEMENTS AND ACTION REQUIRED

9.7 We already have many of the components for a strong counter fraud framework in place by virtue of:-

- Robust control arrangements for key financial systems which are underpinned by statutory requirements, the Council's Financial Regulations, Section 151 Standards and scrutiny through the work of Internal Audit and External Audit.
- The Counter Fraud and Corruption Control Environment (at Appendix 1 attached) incorporates number of policies and guidance that have developed over the years in response to legislative changes and emerging fraud issues including the following:- **Policy Framework**
 - Counter Fraud & Corruption Policy
 - Anti-Bribery Policy
 - Anti-Money Laundering Policy (incorporating Proceeds of Crime legislation)
 - Whistleblowing Policy
 - RIPA Guidance and Procedure Document

PREVENTATIVE MEASURES

- Recruitment & Selection Procedures
- Codes of Conduct for Employees and Code of Conduct for Members
- Contract Procedure Rules

AIDS TO DETECTION

- Advice and Guidance to Managers and Staff
- Participation in collaborative data matching exercises with other external agencies through the National Fraud Initiative (NFI)

- 9.8 With a growing awareness of existing and emerging fraud risks there is an ever growing need to constantly review overall counter fraud arrangements which take into account the latest available guidance in order to ensure that the overall Counter Fraud Control Environment continues to be responsive and robust.
- 9.9 The Counter Fraud & Corruption Control Environment provides details of the work undertaken in order to comply with the arrangements as set out in CIPFA's Code of Practice on Managing the Risks of Fraud, and also address the recommendations directed at Local Authorities in the national Fighting Fraud Locally Strategy.

HOW THE COUNCIL CURRENTLY MANAGES THE RISK OF FRAUD AND CORRUPTION

9.10 The Council manages the risk of fraud and corruption in a number of ways:-

INTERNAL CONTROL ENVIRONMENT

- 9.11 The Councils Constitution, incorporates responsibilities for decision making and rules of procedure. These procedures, together with detailed Financial and Contract Procedure Rules, act as the framework for financial control within the Council. All officers are required to act in accordance with these rules and regulations when carrying out their duties.
- 9.12 The Council has in place efficient and effective systems of control namely its own Control Environment. This brings together all policies which supports the Constitution and Code of Conduct thereby enabling the Council to achieve its priorities. It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance to aid the prevention and detection of irregularities and fraud. Internal Audit can provide advice as appropriate but should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

KEY CONTROLS

- 9.13 Corporate Governance best practice specifies that the following key controls should exist within an Authority committed to the prevention of financial irregularities:
- The Authority has an effective anti-fraud and anti-corruption policy and maintains a culture that will not tolerate fraud or corruption.
 - All Members and employees act with integrity and lead by example.

- Senior managers are required to deal swiftly and firmly with those who defraud or attempt to defraud the Authority or who are corrupt.
- High standards of conduct are promoted amongst Members by the Standards Committee, including the provision of advice and relevant training on matters relating to the Code of Conduct.
- A Corporate, electronic Register of Interests is maintained to enable Members and employees to record any financial or non-financial interests that may bring about conflict with the Authority's interests.
- A Corporate, electronic, Register of Gifts and Hospitality is maintained to enable employees to record gifts and hospitality either received, or offered and declined, from the Authority's contractors and suppliers.
- Confidential Reporting ("Whistleblowing") procedures are in place and operate effectively.
- All relevant legislation is adhered to.
- The risk of theft, fraud and corruption is specifically considered as part of the Council's risk management processes.

INTERNAL AUDIT ACTIVITY

- 9.14 The audit plan provides for system reviews of all major financial and management systems, whether computerised or manual, on a risk assessed basis. Auditors are required to be alert to the risk of fraud at all times in all their work. The plan also includes provision for AntiFraud investigation to be carried out.

Internal Audit also co-ordinates the National Fraud Initiative (NFI) exercise within CMBC. This is a biennial data-matching exercise that helps detect and prevent fraud and overpayments from the public purse across the UK. The NFI matches data across organisations and systems to help public bodies identify fraud and overpayments.

THE COUNTER FRAUD & CORRUPTION STRATEGY FRAMEWORK

- 9.15 This strategy forms part of our overall framework for countering the risks of fraud and corruption, with further more detailed information being available within the documents listed at 6 above.

- 9.16 The Counter Fraud & Corruption Strategy is also linked to and supported by wider Council policies and procedures covering areas such as:-

- Governance
- Financial Regulations
- ICTCE Policies
- Employee disciplinary arrangements
- Information Security
- Cyber Security

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PROCEDURE FOR THE REPORTING OF SUSPECTED FRAUD AND CORRUPTION

- 9.17 The Council is committed to ensuring that staff have a safe, reliable, and confidential way of reporting any suspicious activity. We want each and every member of staff to know how they can raise concerns.
- 9.18 We all have a responsibility to help detect, prevent and report instances of fraud. If you have a concern regarding a suspected instance of fraud or corruption, please speak up – your information and assistance will help. The sooner you act, the sooner it can be resolved.
- 9.19 There are a number of ways to help you raise concerns. Please refer to the Councils Whistleblowing Policy to help you determine your favoured course of action:
- 9.20 It is preferable that any disclosure to be made can be resolved internally (for example via your Line Manager, Head of Service or the confidential Fraud Hotline based in the Internal Audit Section). Where an internal disclosure is not appropriate, there is provision for external disclosure provided that relevant conditions as detailed within the Whistleblowing Policy are satisfied. The Public Interest Disclosure (Prescribed Persons) (Amendment) Order 2003 Statutory Instrument 2003 No. 1993, provides a non-exhaustive list comprising the persons most likely to be of relevance to the work of a Local Authority.
- 9.21 Concerns can be raised anonymously. In the event that an incident of fraud, corruption, or wrongdoing is reported, the Council will act as soon as possible to evaluate the situation. There are clearly defined procedures for investigating fraud, misconduct and noncompliance issues and these will be followed in any investigation of this kind.
- 9.22 Staff who raise concerns or report wrongdoing can understandably be worried about any repercussions. The Council's aim is to encourage transparency and openness, and as such will support anyone who raises a genuine concern in good faith under this policy, even if the concern ultimately turns out to be misinformed.

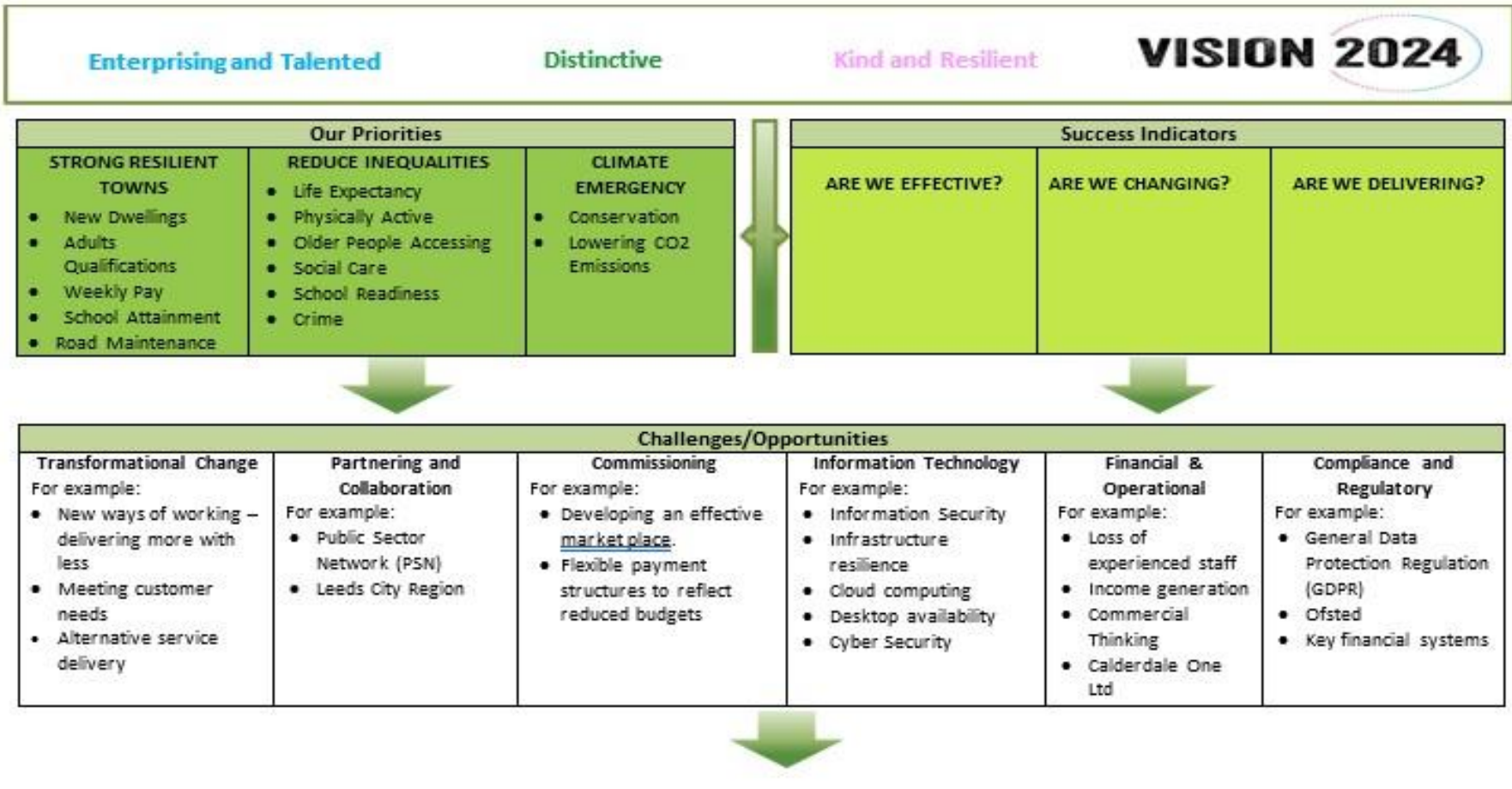
PROCEDURE FOR THE INVESTIGATION OF SUSPECTED FRAUD AND CORRUPTION

- 9.23 The Head of Internal Audit will make a decision as to whether an investigation is merited, and will decide on the way in which the case is to be progressed, with discussions taking place with Service Management as appropriate.
- 9.24 There will be instances where it is appropriate for initial investigation work to be carried out by Line Managers within Service areas. This will particularly apply in cases where there is a need to gather additional facts to support a case. In these situations, Internal Audit will always be available to give support in the form of advice and guidance.

- 9.25 The need for direct Internal Audit involvement in an investigation will be the decision of the Head of Internal Audit who will make her decision based on:-
- The existence of tangible evidence.
 - The need for the case to be undertaken in a structured manner (bearing in mind the possibility of the case resulting in Disciplinary Action or referral to the Police for Criminal Prosecution)
- 9.26 Investigations will be carried out in complete confidentiality. Professional standards will be strictly observed in the gathering of evidence and the putting together of a case file. Interviewing of staff will be carried out in adherence to HR Guidelines whereby employees will be given the opportunity to be represented (by the Trade Union, colleague or friend) where they so wish.
- 9.27 The final report detailing the findings of the investigation will be presented to Service Management with recommendations that may include Disciplinary Action or Criminal Prosecution.

THE COUNTER FRAUD & CORRUPTION CONTROL ENVIRONMENT

Appendix 1



Counter Fraud and Corruption Strategy 2021-24			
Policy Framework	Preventative Measures	Aids to Detection	Areas of focus for 2021/24
<ul style="list-style-type: none"> Counter Fraud & Corruption Strategy and Action Plan Counter Fraud & Corruption Policy Anti-Bribery Policy Anti-Money Laundering Policy Whistleblowing Policy RIPA Guidance & procedure Document (incorporating the Surveillance Standard) Revenues & Benefits Counter Fraud Strategy Revenues & Benefits Prosecution Policy Blue Badge Sanction Policy 	<ul style="list-style-type: none"> Recruitment & Selection Procedures Codes of Conduct Financial Procedure Rules S151 Standards/Internal Controls Contract Procedure Rules ICTCE Control Environment Forensic Team National Fraud Initiative Data Cleansing 	<ul style="list-style-type: none"> Employee Fraud Hotline Advice & Guidance for Managers & Staff National Fraud Initiative National Anti-Fraud Network Proactive Data Matching Exercises 	<p>Assessments, Inspections & Collaborations</p> <ul style="list-style-type: none"> Continuous review of Policies and Procedures CIPFA Fighting Fraud Locally Assessment OSC Inspections Collaborative Working West/South Yorkshire Audit Investigators Group Police Liaison <ul style="list-style-type: none"> Review of Financial Procedure Rules Review of Gifts/Hospitality and Declaration of Interests Procedures Fraud Awareness Training RIPA Awareness Training Social Media for Investigations Guidance Horizon Scanning Innovative Techniques National Fraud Initiative (NFI) Investigations both reactive and proactive Data Matching exercises using IDEA software Liaison with RSL's on Housing Fraud issues Registers of Gifts & Hospitality and Interests (forms part of the Governance process)