

APPENDIX K

WAVERLEY BOROUGH COUNCIL

EXECUTIVE – 20TH MAY 2008

Title:

**REVIEW AND APPROVAL OF ANTI FRAUD AND CORRUPTION STRATEGY
AND WHISTLEBLOWING POLICY**

**[Portfolio Holder: Cllr M H W Band]
[Wards Affected: All]**

Summary and purpose:

The Council currently has both an Anti-Fraud and Corruption Strategy and a Whistleblowing Policy. Both have been in place since 2004, and with the passage of time changes have been identified. This report presents the revised documents for the Executive's approval.

Environmental implications:

There are no environmental implications.

Social / community implications:

The Whistleblowing Policy sets out the arrangements to enable members of the public to report any suspicions/concerns they may have about Council business in respect of fraud and corruption. The Anti Fraud and Corruption Strategy sets out the ways in which the Council will ensure its affairs are conducted in a proper manner, thus reinforcing the Council's governance framework.

E-Government implications:

A reporting facility will be a feature of the new website later in the year.

Resource and legal implications:

Should there be an increase in the number of reported incidents/concerns, there would be an effect on the deployment of staff resources. At present it is anticipated that the costs of investigation would be met from existing budgets.

Introduction

1. The Council's governance is a key feature in the assessment of its value for money arrangements by safeguarding public funds. Any organisation is a potential target for fraud; in a council there are many ways in which payment

or benefit-in-kind could be obtained. The revised Anti Fraud and Corruption Strategy attached at Annexe 1 contains more detail about the risks and the actions to be taken to counter those risks.

2. A report has also been taken to the Audit Committee regarding Waverley's anti fraud and corruption arrangements. In that report it was proposed that the Heads of Service Team, undertake risk assessments for each of the key services with the intention of ensuring the appropriate controls are put in place. Effort will need to be centred on the key risks i.e. where the potential for loss is greatest (either in terms of value or volume of transactions).

Waverley's Strategy

3. The Anti Fraud and Corruption Strategy is an important document as it sets out the various actions and measures that the Council has, or needs to have, in place to combat fraud and corruption. It will be important that all Council staff are aware of, and play their part in enacting, the Council's strategy. The right culture within Waverley needs to be fostered and members, staff and our customers need to be encouraged to uphold high standards and to be able to report any suspicions and that their suspicions will be treated seriously.
4. There are other areas for improvement; one of these concerns the arrangements for governance in partnerships. This includes not just other public authorities with whom Waverley works, but also the Council's contractors. To this end, the Anti Fraud and Corruption Strategy will be sent to the key contractors and they will be asked to embed an anti-fraud culture within the operations related to their contract with Waverley.

Whistleblowing

5. A revised Policy is attached at Annexe 2. In view of the fact that it has been, and still is in part, a staff-related policy, Staffside was consulted and their comments incorporated. However, the revised version is aimed at anyone who wishes to report their concerns (the previous version was primarily aimed at Council staff).
6. A web-based reporting facility will be developed as part of the re-launched website later in the year. This will make it easier for those who are anxious or nervous about reporting their concerns to do so.

Prosecution policy

7. A clear and robust prosecution policy is needed to back-up these policies and strategies. Such a prosecution policy is attached at Annexe 3. It makes Waverley's position clear, and gives all involved a sound framework that would direct legal actions.

Conclusion

8. The Council needs to set the right tone and culture to ensure that its exposure to fraud and corruption is minimised. It also needs to ensure there is adequate opportunity for people to report any suspicions and to take those suspicions seriously. This should all be backed by a policy on prosecution to ensure consistency of action. The documents attached at Annexes 1 to 3 would assist the Council in achieving this.

Recommendation

The Executive is invited to adopt the documents (subject to any amendments that members wish to make) as Council strategy and policy regarding fraud and corruption.

Background Papers (DCEx)

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

CONTACT OFFICER:

Name: Mr M Hill

Telephone: 01483 523240

E-mail: mark.hill@waverley.gov.uk

Comms/exec/2008-09/003

ANNEXE 1

WAVERLEY BOROUGH COUNCIL

ANTI-FRAUD AND ANTI-CORRUPTION STRATEGY

1 Introduction

1.1 Waverley Borough Council is committed to maintaining an environment that is based on the prevention of fraud and corruption whether it is attempted on the Council from outside or within, and is committed to an effective Anti-Fraud and Anti-Corruption Strategy designed to:

- encourage prevention;
- promote detection; and
- identify a clear pathway for investigation of fraud and corruption.

1.2 The Council is dedicated to making sure that the opportunity for fraud and corruption is reduced to the lowest level of risk given the practicalities involved. Where there is the possibility of fraud, corruption and other areas requiring investigation, the Council will deal with it in a professional manner.

1.3 The Council expects all people and organisations with whom it is in any way associated to be honest and fair in their dealings with us, our clients and customers. Everyone should be prepared to provide any help, information and support needed to help combat fraud and corruption.

1.4 The Council's expectations on propriety and accountability is that our members and employees lead by example in ensuring adherence to legal requirements, rules, procedures and practices.

1.5 The Audit Commission has a responsibility to report on the adequacy of the Authority's anti-fraud and corruption arrangements as well as the power to carry out an independent investigation into fraud and corruption.

2 Definition of Fraud and Corruption

2.1 For the purpose of this policy:-

"Fraud" is defined as "the intentional distortion of financial statements or other records by persons internal or external to the authority carried out to conceal the misappropriation of assets or other gain".

In addition, "fraud" can also be defined as *the intentional distortion of financial statements or other records by persons internal or external to the authority carried out to mislead or misrepresent the truth.*

“**Corruption**” is defined as “the offering, giving or soliciting or acceptance of an inducement or reward which may influence the action of any person”.

It will also be taken to include failure to disclose an interest in order to gain financial or other pecuniary benefit.

3 Prevention

3.1 The Council has carefully considered its corporate governance arrangements within the authority to regulate the actions of Members and employees and to ensure that appropriate procedures are in place to prevent fraud and corruption. A range of policy documents has been in existence for a number of years and have been used to regulate and govern the Council's business dealings. These include: -

- Financial Regulations
- Contract Procedure Rules (CPRs)
- Waverley Code of Conduct for Staff
- Public Interest Disclosure (Whistle-blowing) Policy for Staff
- Waverley Local Code of Conduct for Members
- The Council's Constitution
- Employees' Conditions of Service
- IT Code of Conduct
- Scheme of Delegation
- Any other Codes of Conduct adopted by The Council
- Members' Register of Interests and gifts and hospitality
- Staff register of gifts and hospitality.

These documents receive periodic review and are updated as appropriate.

3.2 As part of the requirements of the Codes of Conduct, Members and employees are reminded each year to declare any interests that they may have.

3.3 Individual departments are responsible for ensuring that there are adequate and appropriate controls in place to minimise the risk of fraud and corruption occurring. Examples include accounting control procedures, working manuals and operating procedures. Heads of Service are required to ensure that all staff have access to these rules and regulations and that staff receive suitable training in respect of them.

3.4 Heads of Service must ensure that suitable levels of internal controls are included in working practices, particularly where there is a financial element. It is important that duties are organised so that no one person can carry out a complete transaction without some form of checking process by another person being built into the system. In addition to the formal rules mentioned above each manager has a responsibility to implement systems of internal control to

- ensure adherence to Council Policies and directives in order

- to achieve The Council's objectives;
- safeguard assets;
- secure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- ensure compliance with statutory requirements.

3.5 The Council must ensure that proper procedures are followed in full when employing new staff. Where possible, the previous employment records of anyone we are considering employing must be checked. In particular jobs where risk of fraud and corruption is greater, further checks are necessary such as Criminal Records Bureau disclosures. This applies to both temporary and permanent staff. The full procedures are as set out in the Council's Recruitment and Selection Procedures.

4 Combining with Others

4.1 The Council is committed to working and co-operating with other organisations to prevent organised fraud and corruption. Wherever possible, we will help and exchange information with other organisations to deal with fraud in accordance with appropriate legislation such as the Data Protection Act 1998, Freedom of Information Act 2000, Human Rights Acts 1998 and Regulation of Investigatory Powers Act 2000.

5 How the Council expects Members and employees to behave

5.1 The Council's Codes of Conduct for Members and employees set out an approach to work that is both honest and fair. Both Members and employees must act in line with the relevant Codes and the law at all times.

5.2 The Council is committed to tackling fraud and corruption in all areas. The Council recognises that both its staff and its Members are its ambassadors in its stance on fraud and corruption and they are therefore positively encouraged to raise any concerns that they may have on these issues. Such concerns will be treated in confidence and properly investigated. Victimising staff members or deterring them from raising a concern about fraud or corruption is a serious disciplinary matter. The authority's Public Interest Disclosure at Work (Whistle-blowing) Policy details the process that should be followed for reporting known or suspected fraud and corruption.

5.3 The Council will deal with all information fairly and confidentially. The Council will endeavour not to reveal the names of the people who give information unless their permission is given to do so.

5.4 The Council expects its Strategic Directors to deal firmly and efficiently with anyone who is responsible for fraud or corruption. The Chief Executive or Deputy Chief Executive in consultation with the Head of Internal Audit may refer matters to the Police if it is suspected that any criminal activity has been carried out.

- 5.5 The Council must ensure that any investigative process is not misused and, therefore, any abuse, such as raising unfounded malicious allegations, will be dealt with as a disciplinary matter.
- 5.6 If anyone is found to have breached these rules and regulations the appropriate formal action will be taken. This may include disciplinary action that could result in the ending of their employment with the Council (in respect employees) or referral to the Standards Board (in respect of elected members). It is the responsibility of the Monitoring Officer to report matters concerning Member conduct to the Standards Committee.

6 Detecting and Investigating Fraud and Corruption_

- 6.1 As the Council's Section 151 Officer, the Deputy Chief Executive has the overarching responsibility for the investigation of fraud and corruption. The Internal Audit Section (which has responsibility for all types of fraud and corruption investigations with the exception of housing benefit fraud) and the dedicated Benefit Investigations Team undertake this function.
- 6.2 All investigative work carried out by the Internal Audit Section will comply with the procedures contained in the Audit Manual and Fraud Response Plan. Investigating officers will receive the necessary training to carry out their work effectively. All proven cases of fraud and/or corruption will be reported to the Audit Committee and the Executive.
- 6.3 For cases relating to Housing and Council Tax Benefit fraud the action taken will follow the Local Government Fraud Manual, the Council's Housing Benefit Anti-Fraud Strategy and the Housing and Council Tax Benefit Fraud Prosecution Policy adopted by that service pertinent to relevant legislation. In all other instances of fraud, the action taken will follow the Council's corporate Prosecution Policy.
- 6.4 The Council believes that if it is to combat fraud and corruption effectively, it must pay due attention to prevention. It is therefore essential that clear rules and procedures are in place which members, employees, consultants and contractors must work within. This includes those that are set out in Paragraph 3.1.
- 6.5 The Council's Codes of Conduct, Whistle-blowing Policy and Financial Regulations require employees to report any suspected cases of fraud and corruption to the appropriate manager, or, if necessary, directly to the Head of Internal Audit. The Council's Whistle-blowing Policy provides full guidance on reporting procedures. Reporting cases in this way is essential to the anti-fraud and corruption strategy and makes sure that:
- Suspected cases of fraud and corruption are investigated properly
 - The fraud response plan is followed
 - There is a standard process for dealing with all suspected cases of fraud and corruption; and
 - People and their interests are protected.

- 6.6 It is acknowledged to be the responsibility of senior management to prevent and detect fraud and corruption. However it is often the alertness of employees, Members and the public to raise concerns that enables detection to occur and the appropriate action to take place when there is evidence that fraud or corruption may have been committed, or is in progress.
- 6.7 The Council's Whistle-blowing Policy is intended to encourage anyone to raise any concerns they may have. Employees reporting in this way are afforded certain rights through legislation (Public Interest Disclosure Act 1998).
- 6.8 The Head of Internal Audit will work with Strategic Directors and the Chief Executive to decide on the type and course of the investigation. This will include referring cases to the Police where necessary. The Council will prosecute offenders and invoke its disciplinary procedures where appropriate, ensuring that any internal proceedings do not prejudice any criminal case.

7 Training

- 7.1 The Council recognises that the continuing success of its Anti-Fraud and Anti-Corruption Strategy and its general credibility will depend largely on the effectiveness of programmed training and responsiveness of employees throughout the organisation. Therefore, proper training is essential, particularly for employees involved in internal control systems. However, the Induction Programme is used to give all staff a basic level of awareness.
- 7.2 The investigation of fraud and corruption centres on the Council's Internal Audit Section and the Benefit Investigations Team. It is necessary, therefore, that employees involved in this work should be properly and regularly trained; the training plans of these employees will reflect this requirement.

8 Conclusion

- 8.1 The Council is committed to tackling fraud and corruption whenever it happens within its business dealings. It will be robust in dealing with financial malpractice and will deal swiftly and thoroughly with any Councillor, member of staff, contractor or member of the public who attempts to defraud the Authority or who are thought to be corrupt. The Council's response will be as effective and organised as possible and will enact the principles included in this document.
- 8.2 The Council will continue to review its rules and procedures to ensure that this strategy document remains effective in the combat of fraud and corruption.

ANNEXE 2

WAVERLEY BOROUGH COUNCIL

WHISTLE-BLOWING POLICY

**FOR RESIDENTS (MEMBERS OF THE PUBLIC),
STAFF (EMPLOYEES),
CONTRACTORS, PARTNERS
AND COUNCILLORS**

CONTENTS

- 1. INTRODUCTION**
- 2. AIMS OF THE POLICY**
- 3. COUNCILS RULES AND PROCEDURES**
- 4. CONCERNS INVOLVING FRAUD AND CORRUPTION**
- 5. SAFEGUARDING**
- 6. HOW TO REPORT ANY CONCERNS**
- 7. HOW THE COMPLAINT WILL BE DEALT WITH**
- 8. CONTACT DETAILS**

Part A: A POLICY TO ENCOURAGE AND ENABLE ANYONE TO RAISE ISSUES OF CONCERN RELATED TO SUSPECTED IMPROPER CONDUCT IN THE CARRYING OUT OF THE COUNCIL'S BUSINESS.

Introduction

Waverley Borough Council seeks to ensure the proper conduct of its business through the application of its Contract Procedural Rules, Financial Regulations, Codes of Conduct and other related procedures, which reinforces the Council's commitment to effective governance, the highest possible standards of openness, honesty and accountability to embed an anti-fraud culture.

This policy supports that commitment by encouraging employees and others who may have serious concerns about any aspect of the Council's work to be able to raise those concerns in good faith, in confidence and without fear of recrimination.

The Council is committed to dealing responsibly and professionally with any genuine concern raised about malpractice, be it danger to staff or the public, financial malpractice, breach of legal obligations or damage to the environment. The making of deliberately false or malicious allegations by any employee of the Council will be regarded as a serious disciplinary offence.

This policy is in addition to the Council's complaints procedures and other statutory reporting procedures. The Council acknowledges the legal protection, under the Public Interest Disclosure Act 1998, provided for workers who make disclosures about improper practice.

Aim of the Policy

The aim of this Policy is to encourage anyone who may have concerns about improper conduct of the Council, Councillors or external organisations to disclose any allegation of malpractice within the Council, without fear of recrimination. The Policy is founded on the principle that service users and the public interest come first.

The Council's rules and procedures

A number of rules and procedures have been approved and adopted to ensure the Council's business is properly controlled. They form the basis of the Council's internal control process and system of governance and it is important that all members and staff are aware of, and abide by, them.

The most important of these are:

- Codes of Conduct for Employees and Members
- Financial Regulations
- Contract Procedure Rules
- Scheme of Delegation
- Employees' Conditions of Service

The Financial Regulations require all cases of actual or suspected fraud, corruption and theft to be reported immediately to the Section 151 Officer (Deputy Chief Executive) who will inform the Head of Internal Audit. Directors and Heads of Service must ensure that all staff are aware of the reporting requirement.

Concerns involving Fraud and Corruption

Concerns can be raised if there is a reasonable belief that one or more of the following has occurred:

- Gross mismanagement.
- Actions contrary to the Code of Conducts relating to staff and Members of the council.
- Actions that are illegal, fraudulent and/or corrupt.
- Actions that compromise health and safety at work.
- The concealment of any of the previous matters.
- Similar behaviour not otherwise described.

Safeguards

Harassment or Victimisation

The Council recognises that the decision to report a concern can be a difficult one, not least because of the fear of reprisal from those responsible for the misconduct. The Council will not tolerate harassment or victimisation and will take all reasonable measures to protect those who raise a concern in good faith. This does not mean that, if you are an officer of the council making the disclosure and are already the subject of disciplinary or redundancy procedures, these will be halted as a result of the disclosure.

Confidentiality

The Council will protect the identity of the person making the disclosure (where ever possible) where that Officer has requested that his or her name be kept confidential. During the course of an investigation, the Council will keep a minimum number of people aware of who raised the matter. However, it must be appreciated that the investigation process may reveal the name of the source of the information, and a statement by the officer making the disclosure may be needed as part of the evidence.

Anonymous Allegations

This policy encourages those making a disclosure to put their name to the allegations. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of the Council. In exercising that discretion, the factors to be taken into account would include:-

- I. the seriousness of the issue raised;

- II. the credibility of the concern; and
- III. the likelihood of confirming the allegation from attributable sources.

Untrue Allegations

If an allegation is made in good faith, but it is not confirmed by the investigation, no action will be taken against the officer making the disclosure. If, however, individuals make malicious or vexatious allegations, the allegations will not be taken further and disciplinary action may result. The judgement of whether an allegation is malicious or vexatious rests with the Head of Internal Audit, after consultation with other senior officers as necessary.

Part B: Procedures for dealing with a report

How to report any concerns

You are advised in the first instance to report your suspicions to the Head of Internal Audit & Monitoring Officer who manages the Council's Whistle-blowing arrangements, dealing with concerns that relate to members of staff, elected members of the Council and other contractors/partners. Concerns can be reported by calling 01483 52xxxx. Calls will be answered between 09.00 and 17.00 Monday to Friday and outwith these times a message can be left. Reports can also be submitted using the web reporting facility on the Waverley web site www.waverley.gov.uk.

Letters can also be addressed to:

Head of Internal Audit
The Burys
Council Offices
Godalming
Surrey

Alternatively your suspicions can be reported directly to the Chief Executive/a Strategic Director or to the Head of Human Resources.

The Head of Internal Audit may where necessary suggest that the matter be referred to third parties such as the Standards Board, which deals with issues of Member conduct, or the police.

Everyone is advised that they may, in confidence and without fear of recrimination, disclose concerns of suspected improper conduct at the levels set out below. Concerns are better raised in writing. You are invited to set out the background and history of the concern, giving names, dates and places where possible, and the reason for why the situation has raised particular concern. If you feel unable to put a concern in writing, you can telephone or meet the appropriate officer. It may be necessary for the originator to be called as a witness at a later date.

If you do not wish to go through this reporting mechanism, or you are unhappy with the outcome of any investigation undertaken, please feel free to contact any of the other external organisations listed in this policy.

Employees are advised that they may raise their concerns with other external organisations such as the Citizens' Advice Bureau, addresses and telephone numbers can be found in the telephone directory. Alternatively the 'Public Concern at Work' is a registered charity which is able to provide, free of charge, confidential and independent advice to people in these circumstances. Contact details for this organisation is included at the end of this policy.

How the Complaint will be dealt with

a) The Head of Internal Audit logs all reports and carries out a preliminary review in each case to determine the most appropriate course of action. The action will depend on the nature of the concern and will also be logged. Any matters which fall within the scope of other existing procedures (e.g. complaints or discrimination issues) will be dealt with under these procedures. Some concerns may be resolved by agreed action without the need for investigation. Matters to be investigated may be:

- dealt with internally by Internal Audit or other specialist sections such as the Benefit Investigations Team, Human Resources advisors or
- referred to the Police or other external agency.

b) Within **three working days** of a concern being received, the Council will write to the complainant:

- acknowledging that the concern has been received,
- indicating how it proposes to deal with the matter,

The Council may also ask for more information where this would assist in the investigation.

c) Investigations may result in recommendations for changes to procedures and systems which will be incorporated into action plans. Follow up reviews will be carried out to ensure that recommendations are implemented.

d) Investigations may lead to disciplinary action against employees conducted in accordance with the Council's Disciplinary Procedures. This may be in addition to any legal proceedings instigated by the police.

e) Where appropriate the Head of Internal Audit will refer findings to the Police for investigation or review, after discussion with the Chief Executive or Head of Legal and Estate Services.

f) If you raise a matter and then later decide to withdraw your concern, the Council will respect your wishes wherever possible. However if the matter is assessed as serious, then the Council will, where it is deemed appropriate, continue to investigate which may result in further evidence being required from you.

Contact Details

Internal Contact Details

Head of Internal Audit & Monitoring Officer- Mark Hill

Telephone: 01483 523240

e-mail: mark.hill@waverley.gov.uk

Chief Executive – Mary Orton

Telephone: 01483-523208

e-mail: mary.orton@waverley.gov.uk

Deputy Chief Executive (Section 151 Officer) – Paul Wenham
Telephone:01483-523238 e-mail: paul.wenham@waverley.gov.uk

Head of Human Resources – Alex Overington
Telephone:01483-523385 e-mail: alex.overington@waverley.gov.uk

Strategic Director (Environment) – Stephen Thwaites
Telephone:01483-524363 e-mail: stephen.thwaites@waverley.gov.uk

Strategic Director (Housing & Community) – David January
Telephone:01483-523361 e-mail: david.january@waverley.gov.uk

Strategic Director (Leisure & Regulation) – Peter Maudsley
Telephone: 01483-523398 e-mail: peter.maudsley@waverley.gov.uk

External Organisation Contact Details

The Audit Commission is the Council's external auditor, an independent body, which may be contacted if you feel that your suspicions of fraud or malpractice have not been satisfactorily dealt with through the internal route.

Audit Commission

Jamie Bewick, Audit Manager,
1st Floor, MLS Business Centre, Crossweys, 28-30 High Street, Guildford Surrey,
GU1 3EL
Telephone: 01483 243351 e-mail: j-bewick@audit-commission.gov.uk

Public Concern at Work

Suite 301
16 Baldwins Gardens
London
EC1N 7RJ

Telephone: 0207 404 6609 Fax 0207 404 6576
Website: www.pcaw.co.uk e-mail: whistle@pcaw.co.uk

Any concerns relating to Housing Benefits can be reported confidentially on the Department Work and Pensions Fraud hotline: 0800-328-6340.

THIS POLICY IS NOT EXHAUSTIVE AND MAY BE SUBJECT TO CHANGE

It is planned that hyperlinks will be placed on the Website & Intranet to e.g.

Contract Procedure Rules

Financial Regulations

Code of Conduct for Employees

Code of Conduct for Members

The Councils Constitution

Public Concern at Work

ANNEXE 3

WAVERLEY BOROUGH COUNCIL

PROSECUTION POLICY

Waverley Borough Council is committed to preventing fraud and corruption and has developed an 'Anti-Fraud and Anti-Corruption Strategy' in order to minimise its occurrence.

The Council will constantly monitor its systems and amend procedures as required.

This policy does not supersede other internal disciplinary codes implemented by the Council, and internal offenders (e.g. Council employees or Members) will be subject to general disciplinary procedures in addition to potential prosecution.

GENERAL

The Council's policy on fraud is to:

- ❖ Deter it in the first instance
- ❖ Detect it quickly
- ❖ Investigate it efficiently and in accordance with the law; and
- ❖ Prosecute offenders when appropriate
- ❖ Make it as easy as possible for staff, Members and the Public to report concerns

In order to prosecute;

- The evidence must be collected according to local procedures and in accordance with the necessary laws, which currently include the Police and Criminal Evidence Act 1984 (PACE), the Criminal Procedures Investigations Act 1996 (CPIA) and the Regulation of Investigatory Powers Act 2000(RIPA).
- The Council must be satisfied that there is sufficient evidence to provide a 'realistic prospect of conviction', meaning that a jury or bench of magistrates or a judge hearing a case alone, properly directed in accordance with the law, is more likely than not to convict the defendant of the charge alleged.
- If there is sufficient evidence to provide a realistic prospect of conviction, the Council must also be satisfied that it is in the public interest to prosecute.

The Council will when considering a prosecution, and throughout the course of a prosecution, always adhere to the principles contained in the Code for Crown Prosecutors issued by the Director of Public Prosecutions.

In most cases, the Deputy Chief Executive and the Head of Internal Audit, and where appropriate in consultation with the Chief Executive, or another designated officer, will decide whether reporting the matter to the Police is appropriate. In exceptional

circumstances the Head of Internal Audit may after consultation with the Head of Legal refer a matter to the Police direct without prior consultation with the Deputy Chief Executive or the Chief Executive. Cases will also be discussed with the Leader of the Council, and the relevant portfolio holder will be kept informed of progress.

In deciding whether a fraud should be reported to the Police, some of the following factors will be taken into consideration:

- The extent of the fraud/corruption in financial terms and how long the offence has lasted.
- The sufficiency and appropriateness of evidence.
- How the public interest will be best served.

In general, all cases will be reported to the Police. However, the decision as to whether to prosecute or not ultimately rests with the Police and the Crown Prosecution Service, although the Council reserves the right to instigate proceedings itself if it is considered necessary. Any action will be taken in accordance with underlying principles, which include the following:

- ❖ Each case will be examined on its own merits;
- ❖ All persons under suspicion will be treated fairly;
- ❖ Decisions will only be taken when the facts are known;
- ❖ The rules of Natural Justice will always prevail.

Special arrangements are made in respect of housing benefit fraud, for which a dedicated investigation team is employed. They operate to a separate Housing Benefit Anti-Fraud Strategy and a Housing and Council Tax Benefit Prosecution Policy, which embrace the principles of the Council's wider Anti-Fraud and Anti-Corruption Strategy.

Publicity

The Council's aim, and statutory responsibility, is to prevent the waste, theft and fraud of public money. With that in mind the Council has in place a wide range of measures aimed at preventing fraud. These include measures to prevent and deter the commission of offences.

One such deterrent measure is the publication of details of convictions obtained by the Council. The publicity surrounding a conviction for fraud has two positive effects. First, it deters others who may be seeking to commit such offences, and second it generates confidence in the general public that the Council takes a serious view of fraud and is proactive in seeking to prevent it.

The Council will therefore consider publishing the name and address of each person convicted of fraud, together with details of the offence(s) in question. In reaching a decision as to whether to publish the name(s) and address(es), the Council will take the following factors into consideration:

- The specific details of the offence committed.

- The public interest in disclosing personal information (for example, the deterrent effect referred to above).
- Whether the publication would be proportionate.
- The personal circumstances of the offender.
- Whether any other person may be affected by the publication (for example, family members).

This list is not exhaustive and other factors may be relevant in the circumstances of each individual case.

When, having considered the above factors, it is considered appropriate to publish details of a conviction, the Deputy Chief Executive, as Section 151 Officer to the Council, will record the reasons for the publication, and the Head of Internal Audit, as his role as monitoring Officer, will maintain a central register of the records.

THIS POLICY IS NOT EXHAUSTIVE AND MAY BE SUBJECT TO CHANGE

Comms/exec/2008-09/003