

## **WAVERLEY BOROUGH COUNCIL**

### **AUDIT COMMITTEE – 21 MARCH 2017**

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#### **Title:**

### **REVISED ANTI-FRAUD AND CORRUPTION POLICY**

**[Wards Affected: All]**

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#### **Summary and purpose:**

To obtain Committee endorsement of the revised policies enabling these to be published on the website and cascaded to all members of staff, members, partners, the Council's suppliers, thus reinforcing Waverley's stance of zero tolerance to Fraud and Corruption.

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#### **How this report relates to the Council's Corporate Priorities:**

Internal audit work and other fraud initiatives contribute to the safeguarding of assets against loss and waste, this contributing to the corporate priority of Value for Money.

#### **Equality and Diversity Implications:**

There are no direct equality and diversity implications, although some audit recommendations may individually concern equalities and diversity.

#### **Resource/Value for Money implications:**

Internal audit work helps management in achieving good value for money and individual recommendations may have value for money implications.

#### **Legal Implications:**

There are direct legal implications, the Council could incur financial loss if we fail to implement and cascade "adequate procedures" to prevent fraud, corruption and bribery as well as keeping abreast of new initiatives reassessing our processes against suggested best practice. By having "adequate procedures" in place this may support a credible defence against any possible prosecution action against the Council.

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#### **Introduction**

1. The policy in Annexe 1, required revision as part of the scheduled cyclical review, to reflect changes in legislation, organisational restructure affecting job titles and positions and the development in fraud.

#### **Findings**

2. The method of presentation of this document has changed although only minor changes including those that are required to reflect changes in job titles, and suggested changes from best practice guides from third parties i.e. professional institutions. It is proposed that these policies will be reviewed annually by the responsible officers and where necessary endorsed by the Audit Committee every 2 years. Officers will cascade these policies throughout the authority, to suppliers, contractors and subcontractors where appropriate as part of contract terms and conditions. Presentation changes have been made to include all fraud and related policies as part of the authority's anti-fraud and corruption policy.

### **Conclusion**

3. The changes made to these policies will ensure that members, staff and those with whom we conduct business with are aware of the contents of these policies and the expectations placed on them to comply.

### **Recommendation**

It is recommended that the Committee

1. endorses the revised policy; and
2. instructs that officers cascade using suitable media to publicise these documents to the appropriate recipients.

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### **Background Papers**

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

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