

# WAVERLEY BOROUGH COUNCIL

## AUDIT COMMITTEE

13 JUNE 2022

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**Title:**

**COUNTER FRAUD STRATEGY AND RELATED POLICIES**

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**Lead Councillor: Councillor Peter Marriott, Chairman of Audit Committee**

**Strategic Director: Graeme Clark**

**Key decision: Yes**

**Access: Public**

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### **1. Purpose and summary**

This report is being presented to the committee to obtain endorsement of the revised policies enabling these to be published on the council's intranet and where applicable on the website to cascaded and provide awareness to all members of staff, members, partners, the Council's suppliers, thus reinforcing Waverley's stance of zero tolerance to Fraud and Corruption. These documents will provide a guide to enable the appropriate action to be taken where concerns arise.

### **2. Recommendation**

It is recommended that the Audit Committee

1. endorse the revised Strategy and Policies as detailed below:

- Counter Fraud Strategy
- Counter Fraud Policy
- Fraud Response Plan
- Anti-Bribery Policy
- Prosecution Policy

2. instructs officers to cascade and promote these documents using suitable media to publicise these documents.

### **3. Reason for the recommendation**

To ensure that the contents of these documents remain up to date to reinforce our commitment to enable reports of any concerns relating to fraud to be recorded and investigated through strong documented governance arrangements to deal with these types of incidents.

#### **4. Background**

4.1 This report provides the Audit Committee with revised Counter Fraud Strategy and related policies to provide updated policies to meet the challenges of fraud related matters .

4.2 As part of good governance arrangements around the prevent and investigation of fraud frequent review of these policies ensures that they remain in line with current expectations and requirements to successfully promote raising of concerns and the investigation of related case.

#### **5. Relationship to the Corporate Strategy and Service Plan**

5.1 Internal audit work and other fraud initiatives contribute to the safeguarding of assets against loss and waste, this contributes to the protection of the public purse.

#### **6. Implications of decision**

##### **6.1 Resource (Finance, procurement, staffing, IT)**

Robust policies work helps management protect the council from financial risks and protect public monies. The resources within the council will be impacted for those cases that are taken to court or where the outputs from data matching exercises including NFI, are greater than expected. Any additional resource requirements will be discussed with the S151 Officer.

##### **6.2 Risk management**

By failing to update and maintain our fraud strategy and related policies would undermine our corporate governance framework and the social value held that Waverley has a zero tolerance to fraud. By cascading and promoting our strategy and policies relating to fraud provides a clear message of the action that will be taken against those that decide to perpetrate fraud against the council.

##### **6.3 Legal**

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.

## 6.4 **Equality, diversity, and inclusion**

There are no direct equality, diversity, or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

## 6.5 **Climate emergency declaration**

There are no direct implications in this report.

## 7. **Consultation and engagement**

7.1 Monitoring Officer and S151 Officer

## 8. **Other options considered**

8.1 N/A

## 9. **Governance journey**

9.1 The minutes of the Audit Committee will be presented to Council.

### **Annexe:**

Annexe 1 - Counter Fraud Strategy  
Annexe 2 - Counter Fraud Policy  
Annexe 3 - Fraud Response Plan  
Annexe 4 - Anti – Bribery Policy  
Annexe 5 - Prosecution Policy

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### **Background Papers**

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

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Agreed and signed off by:  
Legal Services: 18/05/2022  
Head of Finance: 23/05/2022  
Strategic Director: