



Whiteley Town Council

Anti-fraud & Corruption Policy

Adopted 3rd October 2016

1. Introduction

Whiteley Town Council is committed to a zero tolerance approach to fraud and corruption either from within or outside the authority.

2. Definitions

Fraud Criminal deception or the use of false representations to gain an unjust advantage.

Corruption The offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person or the failure to disclose an interest in order to gain financial or other pecuniary gain. Concerns must be raised when Councillors or employees reasonably believe that one or more of the following has occurred, is in the process of occurring or is likely to occur:

- a criminal offence
- a failure to comply with a statutory or legal obligation
- improper unauthorised use of public or other funds
- a miscarriage of justice
- maladministration, misconduct or malpractice
- endangering of an individual's health and safety
- damage to the environment
- deliberate concealment of any of the above.

3. Culture

The culture of the Town Council is of openness and transparency which presupposes opposition to fraud and corruption.

4. Prevention

4.1 The role of Councillors

As elected representatives all members of the council have a duty to protect the Town Council from all forms of abuse.

This is undertaken through regular attendance of meetings to ensure the the Anti-Fraud Policy and Procedure, Code of Conduct, the Council's Finance Regulations, Standing Orders and relevant legislation are complied with as the Council undertakes its day to day business.

On election Councillors sign to confirm they have read and understood the Code of Conduct when taking office. These conduct and ethical matters are specifically brought to the attention of Councillors following election or co-option and include the declaration and registration of interests.

4.2 The role of employees

Employees are governed in their work by the Town Council's Standing Orders, Finance Regulations, other Council policies and relevant legislation.

4.3 Conflicts of Interest

Both Councillors and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with tendering, planning and land issues etc. Effective role separation will ensure decisions made are clearly based upon impartial advice and avoid questions about improper disclosure of confidential information.

4.4 Role of Internal Audit

Whilst it is not the Internal Auditor's function to prevent fraud and irregularity internal audit checks ensure that systems and procedures are in place to prevent and detect fraud and corruption.

4.5 The Role of External Audit

Independent external audit monitors and safeguards the stewardship of public money. By carrying out of specific reviews the adequacy of the council's financial systems and arrangements for preventing and detecting fraud and corruption are

tested. It is not the external auditor's function to prevent fraud and irregularity, but the integrity of public funds is at all times a matter of general concern.

4.6 Co-operation with Others

The Town Council has a link with the Police for the exchange of information relating to national and local fraud and corruption activity.

5. Deterrence

Employees will face disciplinary action if there is evidence that they have been involved in theft, fraud and corruption activities.

Councillors will face appropriate action under this policy if they are found to have been involved in theft, fraud or corruption against the Council.

6. Detection and Investigation

Internal audit plays an important role in the detection of fraud and corruption. In addition to internal audit, there are numerous systems controls in place to deter fraud and corruption, outlined in the Council's policies and procedures including the Standing Orders, Finance Regulations and Financial Risk Assessment.

Investigations will apply to all the following:

- fraud/corruption by Councillors
- other fraud/corruption by Town Council employees
- fraud by contractors' employees
- external fraud (the public) relating to the Town Council.

Any decision to refer a matter to the Police will be taken by the Clerk and/or Chair of the Council, in consultation with the Finance and Personnel Committee. The Council will normally wish the Police to be made aware of, and investigate independently offenders where financial impropriety is discovered.

When fraud or corruption have occurred because of a breakdown in the Council's systems or procedures, the Council will ensure that appropriate improvements in systems of control are implemented to prevent a reoccurrence.

7. Awareness and training

The Council recognises that the continuing success of this policy and its general credibility will depend in part on the effectiveness of training and awareness of

Councillors and employees. To facilitate this, positive and appropriate provision has been made via induction training for employees and their annual appraisals. A copy of the Anti Fraud and Corruption Policy and Procedure will be distributed to all employees and Councillors and placed on the website.

8. Review and monitor

The Council will review this policy and update as necessary every four years from adoption