

**To the Chair and Members of the
AUDIT COMMITTEE**

**REVIEW OF THE COUNCIL'S ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY
AND STRATEGY**

EXECUTIVE SUMMARY

1. This report refers to a recent review of the Council's Anti-Fraud, Bribery and Corruption Policy and Strategy and highlights changes agreed recently by Cabinet to these.
2. An update to the Anti-Fraud, Bribery and Corruption Policy and Strategy was presented to the Audit Committee in April 2012. The update completed at the time ensure the Policy and Strategy were up to date with current best practice and incorporated the following key guidance:
 - the Audit Commission's *Protecting the Public Purse*
 - guidance issued by the Secretary of State for Justice on the Bribery Act 2010
 - the Chartered Institute of Public Finance and Accountancy's (CIPFA's) guidance relating to fraud; *Managing the Risk of Fraud 2*
3. The Audit Committee supported the Policy and Strategy drafted at that time. Since then, further consultation has highlighted opportunities to streamline the documents and make them more user-friendly for a range of stakeholders. As a result the opportunity has been taken to merge the previously two separate documents into one, remove duplication that existed and minimise the use of jargon wherever possible, while recognising the full Policy and Strategy document is a technical and in parts legal document, making it impossible to eliminate jargon altogether.
4. The full Policy and Strategy is to be used by officers and Members as appropriate, to ensure as far as possible they are aware of the Council's arrangements for managing the risk of fraud and their own responsibilities relating to these arrangements.
5. The full Policy and Strategy might also be of interest to other specific partners or stakeholders, but it is accepted that it is not produced for general Public consumption. It is, however, important that we can describe to the Public the standards we expect within the Council as well as explaining to the Public the

arrangements we have in place and how anyone should contact the Council if they require any further information or have any concerns they wish to report. To this end, we have also produced a one sheet (two sides) document showing the key features of the Policy and Strategy.

6. Both documents (the full Policy and Strategy and the summary document) will be available on the Council's website. They can be made available in hard copy form to anyone requesting the documents.
7. The following documents are attached to this report:
 - **Appendix 1:** Anti-fraud, Bribery and Corruption Policy and Strategy
 - **Appendix 2:** Two side summary of the Policy and Strategy

It should be noted that none of the recent revisions have altered any of the processes and procedures underpinning the Policy and Strategy, which have been supported by the Audit Committee previously.

RECOMMENDATIONS

8. The Audit Committee is asked:

- a) **To note the further changes made to the Council's Anti-fraud, Bribery and Corruption Policy and Strategy**
- b) **To note and support the production of a two side summary of the Policy and Strategy.**

REASON FOR RECOMMENDED OPTION

9. The revisions to the Council's Anti-Fraud, Bribery and Corruption Policy and Strategy keep it up to date with best practice and improve the format and presentation of the document.

IMPACT ON THE COUNCIL'S KEY OBJECTIVES

10. The effective countering of the risk of fraud, bribery and corruption helps preserve the Council's assets and resources to achieve the objectives the Council has set.

RISKS & ASSUMPTIONS

11. The key policy and strategy assist the Council to meet the risk of fraud, bribery and corruption in its operations and to reduce their impact.

LEGAL IMPLICATIONS

12. The Policy and Strategy help the Council to comply with legal and regulatory requirements relating to fraud legislation and the requirements of CIPFA and Audit Commission guidance.

FINANCIAL IMPLICATIONS

13. There are no specific financial implications arising from this report.

CONSULTATION

14. This report updates the Audit Committee on the revised Anti-fraud, Bribery and Corruption Policy and Strategy following its approval by Cabinet.
15. The Policy and Strategy apply to all areas of the Council's business.

BACKGROUND PAPERS

DMBC - Anti-fraud and Corruption Policy and Strategy.

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DONCASTER COUNCIL
ANTI-FRAUD, BRIBERY AND CORRUPTION
POLICY AND STRATEGY

SECTION A: INTRODUCTION

- 1 Introduction**
- 2 What are Fraud, Bribery and Corruption?**
- 3 Purpose of this Document**
- 4 Scope of this Document**
- 5 Anti-Fraud, Bribery and Corruption Framework**
- 6 Responsibility for this Document**
- 7 Review**
- 8 Where to find more information**

SECTION B: ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY STATEMENT

SECTION C: ANTI-FRAUD, BRIBERY AND CORRUPTION STRATEGY

- 1 Objectives of the Anti-Fraud, Bribery and Corruption Strategy**
- 2 How the Council manages the risk of fraud, bribery and corruption**
- 3 Training**
- 4 Audit**
- 5 Working with others to prevent and fight fraud**
- 6 Culture**
- 7 Raising Concerns**
- 8 Referrals to the Police**
- 9 Sanctions and Redress**

APPENDICES

- 1 Anti-Fraud, Bribery and Corruption framework**
- 2 Contact Information**
- 3 Responsibilities**

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

SECTION A: INTRODUCTION

1 Introduction

Fraud, bribery, corruption or other dishonesty adversely affect the Council's reputation and put at risk its ability to achieve its policies and objectives by diverting the Council's limited resources from the provision of services to the people of Doncaster.

Doncaster Council will not, therefore, tolerate fraud, bribery or corruption in any area of Council activity.

2 What are Fraud, Bribery and Corruption?

Fraud

The Fraud Act 2006 came into force on 15th January 2007. The Act created a single offence of fraud and defined this in three classes:

- False representation.
- Failure to disclose information where there is a legal duty to do so.
- Abuse of position.

The Act also created four new offences of:

- Possession of articles for use in fraud.
- Making or supplying articles for use in fraud.
- Obtaining services dishonestly.
- Participating in fraudulent business.

The Chartered Institute of Public Finance and Accountancy (CIPFA)*¹ defines fraud as:

"the intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain."

Fraud is different to theft, which is defined in the 1968 Theft Act as:

'A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it'.

Bribery

A bribe is:

"A financial or other advantage that is offered or requested with the intention of inducing or rewarding the improper performance of a relevant function or activity, or with the knowledge or belief that the acceptance of such an advantage would constitute the improper performance of such a function or activity" [CIPFA].

There are various Bribery offences, including offering or accepting a bribe (Sections 1 and 2 of the Bribery Act 2010), bribing or attempting to bribe a foreign official (Section 6)

¹ CIPFA is the professional accountancy organisation representing the public sector

and being a commercial organisation failing to prevent bribery (Section 7). While the Council is not a 'commercial organisation' for its normal activities, it is still considered appropriate for it to have regard to Guidance relating to the Bribery Act.

Corruption

Corruption is:

"The offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the body, its members or officers."

The term "fraud" is used throughout this document. For the purposes of the document the term also includes theft, bribery and corruption.

3 Purpose of this Document

The purpose of this document is to confirm the Council's commitment to preventing and detecting fraud, bribery and corruption.

The Policy Statement identifies the Council's overall stance relating to fraud and its expectations.

The Strategy describes the Council's approach to minimising the risk of fraud. The key objectives of the Strategy are to enable the Council to minimise risk and any losses it experiences through fraud, bribery and/or corruption and to embed the management of fraud risk within the culture of the organisation.

4 Scope of this Document

The Anti-Fraud, Bribery and Corruption Policy and Strategy document applies to elected Members, co-opted members of committees, and all employees (full time, part time, temporary and casual) of the Council.

5 Anti-Fraud, Bribery and Corruption Framework

The Council's Anti-Fraud, Bribery and Corruption Policy and Strategy form part of the Council's Anti-Fraud, Bribery and Corruption Framework. The framework, at **Appendix 1**, is a series of inter-related actions and procedures designed to prevent and detect fraud, bribery or corruption and to take robust action where it is suspected.

The Council is committed to the continuous development of the Framework to ensure that it remains up to date and valid in the light of the dynamic risk environment in which the Council operates.

The Policy, Strategy and Framework all form part of the Council's wider governance arrangements that are designed to ensure the Council conducts its business effectively and properly, including safeguarding its resources and effectively meeting its responsibility for the safe stewardship of Public money. More details on the Governance arrangements can be found in the Local Code of Corporate Governance on the Council's website.

6 Responsibility for this Document

The Chief Executive has overall responsibility for the maintenance and operation of this Policy and Strategy. The Chief Executive is supported in this by the Director of Finance and Corporate Services, Assistant Directors of Finance, Human Resources and Legal and Democratic Services and the Head of Internal Audit,

7 Review

The Council maintains a continuous overview of its arrangements for managing the risk of fraud. A regular review of the Policy and Strategy is carried out and the documents are revised as appropriate to reflect any key changes and to incorporate current best practice.

In assessing the effectiveness of its arrangements, the Council will consider the extent to which:

- key personnel are trained in detecting and investigating fraud,
- identified incidents are investigated,
- perpetrators are robustly dealt with,
- the council responds to identified weaknesses in its systems and controls,
- there is any trend in incidents experienced,
- perpetrators are prosecuted,
- recovery of losses is sought.

An *Annual Fraud Report* is produced showing the outcomes of the Council's anti-fraud work.

In order to stay one step ahead of the fraud risk to which the Council may be exposed, it undertakes ongoing review of national issues and developments. Information from a range of sources is obtained and used in keeping our plans up to date, including from the Audit Commission, HM Treasury, CIPFA Better Governance Forum, the National Fraud Authority and the National Anti-Fraud Network.

8 Where to find more information

This document includes a diagram of the Council's Anti-Fraud, Bribery and Corruption Framework (Appendix 1). The document specifically contains the Council's Anti-Fraud, Bribery and Corruption Policy and Strategy, which is part of the Framework.

Reference is made throughout this document to other parts of the Framework. More information on any of the areas within the framework can be obtained from the Council's Internal Audit Service (email: AuditAdmin@doncaster.gov.uk or by phone: 01302 862938)

A full list of contacts can be found in **Appendix 2**.

SECTION B: ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY STATEMENT

Doncaster Council expects all Members, employees and those acting as its agents to conduct themselves in accordance with the seven principles of public life defined by the Nolan Committee 1995. The seven principles are:

- **Honesty** - Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest
- **Integrity** - Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties
- **Selflessness** - Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends
- **Objectivity** - In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit
- **Openness** - Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands
- **Accountability**- Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office
- **Leadership** - Holders of public office should promote and support these principles by leadership and example.

The Council requires Members and employees at all levels to lead by example in adhering to legal requirements, financial rules, contract procedure rules, codes of conduct, and prescribed procedures and practices.

The Council requires directors and other senior managers to design and operate systems and procedures that will minimise losses due to fraud, bribery, corruption and other dishonest action.

The Council expects Members and employees to be alert to the possibility of fraud, bribery and corruption in all their dealings.

The Council will provide clear routes by which concerns can be raised internally by both Members and employees, and externally by other stakeholders and the public.

The Council will not tolerate fraud. Employees found to be defrauding the council face dismissal under the disciplinary process. Employees and any other parties defrauding the Council e.g. claimants or contractors will have their cases referred to the Police.

SECTION C: ANTI-FRAUD, BRIBERY AND CORRUPTION STRATEGY

1 Objectives of the Anti-Fraud, Bribery and Corruption Strategy

The Strategy describes the Council's approach to minimising the risk of fraud. The key objectives of the Strategy are to enable the Council to reduce the opportunity for fraud and to create a culture where fraud is unacceptable.

These objectives will be achieved by ongoing revision and implementation of an action plan based upon guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Audit Commission.

2 How the Council manages the risk of fraud, bribery and corruption

The way in which the Council manages the risk of fraud, bribery and corruption is shown diagrammatically in the Anti-Fraud, Bribery and Corruption Framework, which can be seen in Appendix 1.

Key components of the Framework are:

Roles and Responsibilities (Leadership and Management)

The responsibility for anti-fraud arrangements is widely dispersed. Members, in particular through the Cabinet and the Audit and Standards Committees, have to give clear support to the Council's arrangements. The Council's senior management team must provide strong leadership by advocating the Council's arrangements and supporting strong action when these are ignored.

The Chief Executive and Director of Finance and Corporate Services are responsible for ensuring there are strong and effective arrangements in place for managing the risk of fraud and ensuring the Council's interests are safeguarded, including its reputation. Risk is managed through the existence and application of appropriate policies and procedures.

Other parties have a range of responsibilities and actions to carry out. A full list of respective responsibilities can be found in **Appendix 3**.

Policy and Strategy

This document contains and explains the Council's Policy and Strategy.

Benefits

Council tax and Housing Benefit fraud is the area where fraud is most frequently perpetrated by claimants. The Council has a stand-alone Benefits Fraud Policy and supporting Benefits Investigation Procedures.

More information on the policy and procedures can be found at www.doncaster.gov.uk

Procedures / deterring fraud

The wide range of procedures in place to minimise the risk of fraud constitute a major part of the Council's system of Internal Control, which is designed to ensure the Council conducts its business properly and effectively and completes its transactions fully, accurately and properly.

The Council has adopted a Constitution which shows responsibilities for decision making and includes various contract and financial procedure rules. All Members and officers are required to act in accordance with these rules and requirements when carrying out their duties.

The Council aims to have in place efficient and effective systems of control that as far as possible prevent potential fraudsters from exploiting weaknesses. The prime responsibility for maintaining such systems lies with service managers. Support is given by the Council's Internal Audit Team, which provides an independent appraisal of the integrity of all internal control systems.

Key Procedures and Controls

The following key procedures and controls operate within the Council:-

- a. The Authority has an effective Anti-Fraud, Bribery and Corruption Policy and Strategy, and maintains a culture that will not tolerate fraud, bribery or corruption
- b. Members and officers comply with respective Codes of Conduct
- c. A 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
- d. A 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
- e. A Register of Gifts and Hospitality is maintained to enable Members to record gifts / hospitality received with a value in excess of £25
- f. Confidential Reporting (Whistle blowing) procedures are in place and operate effectively
- g. The risk of fraud, bribery and corruption is specifically considered as part of the Council's risk management processes
- h. Suitable and enforced financial and contract procedure rules are in place
- i. There are robust recruitment and selection procedures
- j. There are clear and active disciplinary arrangements
- k. Sanctions are pursued against those who commit fraud, bribery and corruption through an agreed prosecutions and civil recovery policy.

The Council is fully committed to ensuring that the examples of best practice indicated above are an integral part of its operations.

Deterring fraud

The Council uses a number of ways to deter potential fraudsters from committing or attempting fraudulent or corrupt acts (including bribery) whether they are inside and / or outside of the Council, including:-

- Publicising at every opportunity the Council's determination to prevent and detect fraud, bribery and corruption e.g. clause in contracts, statements on benefits claims
- Acting robustly and decisively when fraud, bribery and corruption are suspected and proven – e.g., the termination of contracts, dismissal, prosecution etc.

- Taking action recover any losses through fraud – e.g. through agreement, Court action, penalties, insurance etc.
- Having sound internal control systems, which allow for innovation while limiting opportunities for fraud, bribery and corruption.
- The operation and advertising of a fraud hotline and anonymous concern reporting web form.

Detection and Investigation

It is the responsibility of all managers, Members and employees to prevent and help detect fraud, bribery and corruption. In high risk areas, managers will specifically apply controls aimed at preventing and detecting frauds. In addition, Internal and External Audit will complete audit work that tests controls in place for managing the risk of fraud and for detecting the existence of fraud.

It is often the alertness of employees and the Public that enables frauds to be detected. The Council has a fraud response plan which provides detailed fraud-response arrangements to enable any information gained or allegations made to be properly and effectively dealt with. The Plan explains what to do and not do when suspecting fraud:

DO:

- ✓ Make an immediate note of all relevant details. Include date and time of the event, record of conversations (including telephone), names of persons present (or description if the name is not known), vehicle details where appropriate e.g. type, colour, registration etc.
- ✓ Report your suspicions as rapidly as possible together with the relevant details to an appropriate level of authority and experience. This can either be your line manager, the Internal Audit Service on 01302 862938, the Assistant Director of Legal and Democratic Services on 01302 734646, the Director of Finance and Corporate Services on 01302 737070, or the Chief Executive on 01302 862230.
- ✓ Alternatively you may prefer to put your suspicions in writing to the Head of Internal Audit, 4th Floor, Colonnades, Doncaster and mark the envelope “CONFIDENTIAL — TO BE OPENED BY THE ADDRESSEE ONLY”.

The Council would prefer you not to provide information anonymously as it may be necessary for you to provide further information. However, all anonymous information that is received will be investigated.

All reported suspicions will be dealt with sensitively and confidentially.

DO NOT:

- × Confront or accuse anyone directly.
- × Try to investigate the matter yourself.
- × Discuss your suspicions with anyone else than the appropriate level of authority.
- × Be afraid to report a matter on the basis that your suspicions may be groundless; all reports will be treated on the basis that they are made in good faith.

More details can be found in the Council’s fraud response plan which can be found at www.doncaster.gov.uk

Reporting and Monitoring

Directors and Managers have a duty to inform the Head of Internal Audit of any potential fraud, bribes, corruption or other suspected irregularities.

The Head of Internal Audit will ensure that a log is maintained of all reported incidents.

A decision will then be made as to who is best placed to investigate any concerns raised. In many cases it will be the appropriate service manager who will have the responsibility of carrying out the investigation and undertaking any necessary disciplinary action in conjunction with the Assistant Director of Human Resources. The investigating officer also has the responsibility to report all findings to the Head of Internal Audit

Details of all reported frauds, bribery, corruption and other irregularities are to be recorded by the Head of Internal Audit.

3 Training

The Council recognises that the success of its Anti-Fraud, Bribery and Corruption Strategy and its general credibility depends significantly on the effectiveness of training, communication, and the responsiveness of employees throughout the organisation. The Council provides suitable induction and training programmes that ensure Members and officers are kept up to date on the Council's arrangements for managing the risk of fraud. These training programmes also ensure casual, temporary and agency staff are aware of the high standards of probity required by the Council.

The investigation of small scale fraud, bribery and corruption rests on a day to day basis with managers, and may include support from Internal Audit. Suspected Housing Benefit fraud cases are dealt with by the Housing Benefits Investigation Team. The Director of Finance and Corporate Services will ensure that those involved in Internal Audit and benefits investigations will receive suitable training.

4 Audit

Internal Audit is a key element of the Council's internal control system.

Internal Audit carries out a risk based series of audits designed to assess the Council's identification and management of fraud risks. The service is also heavily involved in investigations into any irregularities.

External audit assess the risk of fraud and the Council's management of the risks as part of their audit of the Council's accounts.

The existence and work of Internal and External Audit act as a deterrent to fraud.

5 Working with others to prevent and fight fraud

The Council exchanges information with other local and national agencies in order to identify and prevent fraud. Any employee found to be perpetrating fraud on another local or national agency is liable to face disciplinary action where this has implications for the Council's trust and confidence in the employee. With the rapid increase in frauds committed against multiple organisations, the necessity for liaison with other organisations is important. Consequently, the Council works with other bodies to prevent and detect fraud, bribery and corruption. Other bodies include:

- The Police
- The National Fraud Authority
- National Anti - Fraud Network
- The Council's External Auditor; KPMG
- The Student Loans Company
- The Department for Works and Pensions
- HM Revenues and Customs
- Other Public and Investigatory Bodies.

The Council expects that the individuals and organisations with which it deals (e.g. partners, suppliers, contractors, and service providers) will act with integrity and without thought or actions involving fraud, bribery and corruption. Where relevant, the Council will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption. Evidence of such acts is most likely to lead to a termination of the particular contract and will normally lead to prosecution.

6 Culture

The importance of a positive culture towards anti-fraud, bribery and corruption cannot be overstated. The effectiveness of the Council's arrangements can be undermined by a culture that does not apply the public standards and supporting policies and procedures routinely on a day to day basis. Maintaining appropriate arrangements, continually advocating them and taking robust action where they are not applied all help to build the right underpinning culture.

The Council will continue to assess the culture and ensure its actions to promote its arrangements provide a positive influence on the culture.

7 Raising Concerns

In accordance with the Council's Whistleblowing Policy, anyone with any concerns about the Council's activities should normally raise concerns through their immediate manager or senior management. However, it is recognised that this may not be possible or in the Council's best interests in certain circumstances. In these cases, contact should be made with the Chief Executive, the Director of Finance and Corporate Services, the Head of Internal Audit or the Assistant Director of Legal and Democratic Services. Concerns may also be raised with the Council's External Auditor.

It is possible to report a potential or known incident of fraud, bribery or corruption via an e-form, available on the Council's Intranet site. A dedicated fraud hotline has been created that will be answered by a member of the Council's Internal Audit Services. This service is available on the telephone number (01302) 862938.

All concerns, reported by whatever method, will be treated in confidence and will be reviewed and investigated by the person deemed to be appropriate and best placed to do so. This may mean that, depending on the level, type and details of the concerns you raise, that your concerns are investigated by Service Managers, Internal Audit Staff or in the case of very serious concerns, Senior Management, the External Auditor or the Police.

8 Referrals to the Police

Any referrals to the Police should be made only by or after consultation with the Director of Finance and Corporate Services, the Assistant Director of Legal and Democratic Services, the Head of Internal Audit or the Chief Executive. In accordance with this Strategy, any matters should be first raised with (one of) these officers prior to any referral to the Police.

9 Sanctions and Redress

After any investigation, sanctions should be applied where fraud has been found to have been committed. The Council will pursue criminal and civil action in a robust, consistent and proportionate manner. The Council will pursue a range of options, as appropriate to each case, including:

- Recovery of pension contributions from employees who are members of the Pension Fund.
- Recovery from assets owned by an employee or third party found guilty of committing fraud.
- Filing for Bankruptcy where an individual has a poor history of paying.
- Recovery from any current salaries or by way of 'attachment of earnings'.

DONCASTER COUNCIL

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

APPENDIX 1: ANTI-FRAUD, BRIBERY AND CORRUPTION FRAMEWORK





Doncaster
Metropolitan Borough Council

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

APPENDIX 2: CONTACT INFORMATION

Internal audit

Email to AuditAdmin@doncaster.gov.uk

Telephone - 01302 862938

Benefits team

Email to Enforcement@doncaster.gov.uk

Benefit fraud hotline 01302 735396

Whistleblowing / Monitoring officer

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DN1 3BU

01302 734646

Email: TheMonitoringOfficer@doncaster.gov.uk

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ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY AND STRATEGY

APPENDIX 3: RESPONSIBILITIES

Roles and Responsibilities

The Chief Executive – will:-

- ✓ be responsible for the overall management arrangements of the Council
- ✓ promote an organisational culture that accords with the Nolan Committee's 7 principles of public life
- ✓ ensure controls are put in place that minimise the risk of fraud
- ✓ develop and maintain an Anti-Fraud, Bribery and Corruption Policy.

The Director of Finance and Corporate Services - will:-

- ✓ maintain adequate and effective internal control arrangements
- ✓ ensure that all suspected financial irregularities are reported to the Head of Internal Audit
- ✓ advise the Police where sufficient evidence exists to believe that a criminal offence may have been committed.

The Audit Committee- will:-

- ✓ independently review the risk management arrangements for the Council and the effectiveness of its systems of internal control
- ✓ review the Council's accounts to ensure they are free from significant fraud.

Standards Committee- will:-

- ✓ promote and maintain high standards of conduct.

Chief Officers - will:-

- ✓ ensure that all suspected financial irregularities or financial impropriety brought to their attention are reported to the Director of Finance and Corporate Services and/or the Head of Internal Audit
- ✓ instigate the Authority's disciplinary procedures where the outcome of an investigation indicates improper behaviour.

Senior Managers and Supervisors - will:-

- ✓ implement and maintain effective control systems designed to prevent and detect fraud within their responsibility and service areas
- ✓ ensure all their staff are adequately trained on procedures and controls to be complied with
- ✓ ensure proper procedures are being followed
- ✓ follow prescribed recruitment procedures aimed at recruiting high quality and honest staff.

The Assistant Director of Legal & Democratic Service and Monitoring Officer- will:-

- ✓ advise on legal proceedings where there have been legal breaches
- ✓ advise on the recovery of assets and losses in appropriate cases.



The Assistant Director of Human Resources - will:-

- ✓ develop vetting and barring procedures which are intended to deliver high quality personnel with suitable levels of integrity into the Council's employment
- ✓ provide advice to employees wishing to raise concerns
- ✓ advise departmental managers required to make decisions with regards to suspension and disciplinary proceedings.

The Head of Internal Audit - will:-

- ✓ support managers in preventing and detecting fraud, bribery and corruption
- ✓ provide assurance on the appropriateness and effectiveness of systems and procedures.
- ✓ investigate serious suspected financial irregularity and will liaise with managers to recommend changes in procedures to prevent further losses to the authority.
- ✓ consult with the Police or refer an investigation to them, as appropriate.

The External Auditor - will:-

- ✓ carry out specific reviews that are designed to test (amongst other things) the adequacy of the authority's internal financial and other controls and arrangements for preventing and detecting fraud and irregularity
- ✓ review the Council's accounts to ensure they are free from significant fraud.

Employees - will:-

- ✓ uphold a positive anti-fraud, bribery and corruption culture
- ✓ always be alert to the possibility of theft, fraud and corruption occurring in the workplace and be aware of the mechanisms available for reporting such issues to management within the authority.
- ✓ comply with the Council's Code of Official Conduct together with any additional code relating to their professional qualifications.
- ✓ act in accordance with Financial and Contract Procedure Rules
- ✓ declare any interests and offers of gifts and hospitality that are in any way related to the performance of their duties of employment at the Council
- ✓ make annual declarations of interest to enable their managers to effectively manage situations where a conflict of interest may occur.

Benefits Investigation Staff - will:-

- ✓ *carry out all benefit fraud investigations in accordance with relevant legislation and regulation.*

Anti-Fraud, Bribery & Corruption Policy and Strategy

Doncaster Council will not tolerate fraud, bribery, corruption or any other financial irregularity attempted or committed against it.

This note shows the arrangements the Council has in place to prevent and detect fraud, bribery and corruption.

What are fraud, bribery and corruption?

Fraud:

"The intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain."

Bribery:

"A financial or other advantage that is offered or requested with the intention of inducing or rewarding the improper performance of a relevant function or activity, or with the knowledge or belief that the acceptance of such an advantage would constitute the improper performance of such a function or activity"

Corruption:

"The offering, giving, soliciting or accepting of any inducement or reward which would influence the actions taken by the body, its members or officers."

Doncaster Council's Policy:

Doncaster Council expects all Council Members, employees and those acting as its agents to conduct themselves in accordance with the highest standards expected of those in Public office.

The Council requires Members and employees at all levels to lead by example in adhering to all legal and financial rules, and Codes of Conduct.

The Council requires directors and other senior managers to design and operate systems and procedures that will minimise losses due to fraud, bribery, corruption and other dishonest action and abuse.

The Council expects Members and employees to be alert to the possibility of fraud, bribery and corruption in all their dealings.

The Council will provide clear routes by which concerns can be raised internally by both Members and employees, and externally by other stakeholders and the public.

The Council will not tolerate fraud. Employees found to be defrauding the council face dismissal under the disciplinary process. Employees and any other parties defrauding the Council e.g. claimants or contractors will have their cases referred to the Police.

Doncaster Council's Strategy for preventing and detecting fraud, bribery and corruption

The way in which the Council manages the risk of fraud, bribery and corruption is shown diagrammatically in the Anti-Fraud, Bribery and Corruption Framework, which can be seen on the reverse of this document.

Key elements include:

- ✓ Strong leadership and support by Council Members and senior managers
- ✓ Deterring fraud by publicising the Council's stance against fraud,

- ✓ bribery and corruption
- ✓ A wide range of procedures that minimise the risk of fraud
- ✓ Investigating fraud and referring appropriate cases to the Police
- ✓ Where appropriate, working with others to investigate suspicions
- ✓ Taking robust action where fraud occurs and maximising the recovery of any losses.

What to do if you have any suspicions:

Do:

- ✓ Make an immediate and comprehensive note of details
- ✓ Report your information to Internal Audit or the Director of Finance and Corporate Services or the Assistant Director of Legal Services.

Do not:

- ✗ Confront or accuse anyone directly
- ✗ Try to investigate the matter yourself
- ✗ Discuss your suspicions with anyone else than the appropriate level of authority
- ✗ Be afraid to report a matter on the basis that your suspicions may be groundless; all reports will be treated on the basis that they are made in good faith.

Suspicions can be reported using the Council's Whistleblowing Policy, which can be found at www.doncaster.gov.uk



Doncaster
Metropolitan Borough Council

Key contact information

The full Policy and Strategy can be found at www.doncaster.gov.uk

For more information please contact Internal Audit on 01302 862938 or auditadmin@doncaster.gov.uk



Anti-Fraud and Corruption Framework

