# HARROW COUNCIL

# CORPORATE ANTI-FRAUD AND CORRUPTION STRATEGY

# 2022 – 2026

## CONTENTS

## 1.0 FOREWORD BY THE LEADER OF HARROW COUNCIL, COUNCILLOR PAUL OSBORN AND MANAGING DIRECTOR, ALEX DEWSNAP

Fraud and corruption continues to provide a significant threat to the UK economy, to businesses and individuals. Estimated losses to fraud and corruption in the UK range from the last most reliable set of local authority figures published in 2013 by the National Fraud Authority of £52 billion of which £2.1 billion was attributed to local authorities, to a more recent report published in 2021 by Crowe UK & The University of Portsmouth called the Financial Cost of Fraud 2021 putting the losses at £137 billion. Whatever the real cost of fraud and corruption to the UK, it is significant.

Harrow Council acknowledges these threats and accepts that we have to rise to the challenges presented by the fraud and corruption threats. Fraud and corruption not only removes finite resources from their intended purpose but it can cause untold social harms to individuals and our community.

Harrow Council will not tolerate fraud and corruption and will push for the strongest penalties against those that think it is acceptable to commit fraud against the authority.

Having launched our Corporate Plan 2023-26 for '*Restoring Pride in Harrow 2023-26*' supported by three clear Corporate Priorities, we will ensure that the public funds that we are entrusted with are protected against misuse and meet the needs of those that require our support the most and so that the people that live and work in Harrow can be proud of their borough.

**Harrow Council Corporate Priorities**

- A Council that Puts Residents First

- A Borough that is Clean and Safe

- A Place where those in need are Supported

The Corporate Plan sets out how we will restore pride in Harrow. The Plan includes 24 flagship actions and each of these actions seek to deliver a well-run Council that provides good value for money.

Having just emerged from some of the most financially and public health challenging times following the Covid-19 pandemic, we are now in the midst a cost-of-living crisis. The authority is committed to supporting those in need most which will not be easy given the current economic climate. The Council's financial position is a challenging one with an estimated budget gap of £12.466m for 2025/26 and £6.732m for 2026/27. This will involve difficult decisions to be made around service provision, but we are fully committed to doing everything in our powers to help individuals and businesses.

It is therefore vital, that we take a strong position around financial management and governance arrangements of the authority. The Council are determined therefore to protect ourselves from fraud and corruption from within and outside the organisation. The Council advocates a zero-tolerance approach and will seek to prevent fraud and corruption, including bribery, in all areas of the organisation and the services we deliver. Where any instances are discovered, the Council will take all action as is necessary to hold perpetrators to account and reduce losses to an absolute minimum.

Our aim is to make absolutely clear to all that the Council will not tolerate fraud or corruption. The Council expects anyone with a concern, to report the matter immediately so that it can be

investigated.  The Council will make sure that these reports are dealt with promptly and professionally and where a report is substantiated the Council will take effective and speedy action to protect the organisation.

As Harrow's largest employer, the Council has a duty to make clear to all members, employees and contractors that malpractice in any form will not be tolerated. The authority needs to demonstrate the highest standards of probity and transparency.  All council employees are reminded that it is their duty to report any financial or professional misconduct.

The Council have designed this strategy to fight fraud and corruption by acknowledging and understanding our fraud risks, preventing and detecting more fraud and being stronger in punishing fraud and recovering losses.  We urge you to study it carefully and join with us in ensuring Harrow Council retains its good name for corporate governance and fairness.

Councillor Paul Osbourn
Leader of the Council

Alex Dewsnap
Managing Director

## 2.0    INTRODUCTION

This strategy sets out the authorities' framework for managing, mitigating, identifying, investigating and improving internal controls to combat fraud and corruption perpetrated against the authority from both an internal and external perspective.  It has the full support of the Corporate Leadership Team (CLT) relevant Members including the Governance, Risk Management and Standards Committee (GARMS), the Leader and the Portfolio Holder for Corporate Finance.

The Council takes its responsibilities for the stewardship of public finances very seriously and is committed to the highest standards of transparency and accountability in order to ensure appropriate use of public funds and assets.

As a living document it is envisaged that this strategy will continually evolve as the Council gains a better understanding of the fraud and corruption risks it faces and responds to new and emerging threats.  This strategy will be supported by an annual Fraud Plan developed and delivered by the Corporate Anti-Fraud Team and reported to the Governance, Risk Management and Standards Committee regularly.

The Council has a duty to prevent fraud and corruption, whether it is attempted by someone within or outside the Council such as another organisation, a resident, an employee, contractor or Councillor.  The Council is committed to creating and maintaining an effective anti-fraud and corruption culture, by promoting high ethical standards and encouraging the prevention and detection of fraudulent activities.

In all its dealings, the Council will adhere to the seven principles of public life set out in the Nolan Committee's report on *Standards in Public Life*.  See below: -

- *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 families, or their friends.

- *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.

- *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.

- *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.

- *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.  Openness requires an inclusive approach, an outward focus and a commitment to partnership working.

- *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.

- *Leadership*
  Holders of public office should promote and support these principles by leadership and example.

## 3.0    AIMS AND OBJECTVES

The aims and objectives of the strategy are to: -

- Acknowledge and understand our fraud risks on at least an annual basis.

- Raise awareness of the impact of fraud both on the organisation and the individual.

- Promote the prevention of fraud, corruption and bribery with Council services.

- Help people pursue and detect fraud, corruption and bribery.

- Establish an effective response to suspected cases of fraud and corruption, to ensure all suspicions are properly and thoroughly investigated.

- Be innovative and explore technology to ensure the authority is ahead of the curve in relation to countering fraud and corruption.

- Create a strong anti-fraud and anti-corruption culture within the Council and reinforce an organisational culture of zero tolerance.

- Take appropriate and robust action to deal with proven fraudsters, applying sanctions against people who commit fraud.

- Vigorously pursue all forms of redress for frauds, overpayments and to recover financial losses.

## 4.0    SCOPE

This strategy applies to the following groups: -

- Harrow Council employees (including volunteers and agency staff);
- Councillors;
- Staff and Committee Members of council funded voluntary organisations;
- Harrow Council's partners;
- NHS partners;
- Maintained schools;
- Council suppliers, contractors and consultants;
- Customers

## 5.0   DEFINITIONS

**Fraud**

The Fraud Act 2006 details the legal definitions of fraud and is used for the criminal prosecution of fraud offences. The Council also deals with fraud in non-criminal disciplinary matters such as tenancy fraud and recovery of property.

For the purposes of this document fraud is defined as; the dishonest action designed to facilitate gain (personally or for another) at the expense of the Council, the residents of the Borough or the wider community.   Fraud can be committed in three main ways: -

- Dishonestly making a false statement or representation;
- Dishonestly failing to disclose to another person, information which they are under a legal duty to disclose;
- Committing fraud by abuse of position, including any offence as defined in the Fraud Act 2006.

The definition covers various offences including but not limited to deception, forgery, theft, misappropriation, collusion and misrepresentation.  Use in this context is not intended to limit the full use of the Fraud Act 2006 in the investigation and prosecution, of any offences by the Council.

**Corruption**

Corruption is defined as 'the abuse of entrusted power for private gain'[1].  It can be captured by the offering or acceptance of inducements designed to influence official action or decision making.  These inducements can take many forms including (but not limited to) cash, holidays, event tickets, meals.

**Bribery**

The Bribery Act 2010 reformed the criminal law to provide a new, modern and comprehensive scheme of bribery offences that will enable courts and prosecutors to respond more effectively to bribery at home or abroad.  A bribe is defined under the UK Bribery Act as 'a financial or other advantage given or received etc., with the intention of inducing or rewarding the improper performance of a relevant function or activity'.

**Theft**

Theft is stealing any property belonging to the Council or which has been entrusted to it (i.e., client funds), including cash, equipment, vehicles or data.
Theft does not necessarily require fraud to be committed. Theft can also include the stealing of property belonging to our staff or members whilst on Council property.

**Money Laundering**

Money laundering is the process by which criminals attempt to 'recycle' the proceeds of their criminal activities in order to conceal its origins and ownership and which leaves them with money that cannot be traced back.  All employees are instructed to be aware of the increasing possibility of receiving requests that could be used for money laundering and illicit requests for money through e-mails.  Detailed guidance is set out in the Council's Money Laundering Policy.

Any Service that receives money from an external person or body is potentially vulnerable to a money laundering operation. The need for vigilance is vital and if there is any suspicion concerning the appropriateness of the transaction then advice must be sought. Officers should seek the advice from management, Internal Audit or the Corporate Anti-Fraud Team.

---

[1] Transparency International

## 6.0 THE SCALE OF FRAUD AND CORRUPTION IN THE UK

The true scale of fraud and corruption in the UK is unknown, but it is significant. There is not one exact measurement and various publications have been released by reputable bodies over the past few years all stating different levels of fraud and its impact upon the UK economy.

Fraud is now the most common crime in England and Wales costing the UK economy in the region of £137bn annually [2]. According to the Office for National Statistics in England and Wales Crime Survey (year ending December 2021), fraud increased 41% to 5.2 million offences when compared to the same period for the year ending December 2019.

On 12 November 2022, the *House of Lords Fraud Act 2006 and Digital Fraud Committee* published a *report* confirming fraud represents 41% of all crime against individual in England and Wales and an adult aged 16 or over in England and Wales is more likely to become a victim of fraud than any other individual crime type.

Fraud is not a victimless crime; it causes untold harm to individuals and communities.

Local Authorities continue to face significant fraud risks as the country emerges out of the Covid-19 pandemic where central government spending supporting individuals and businesses reached record levels.

For every £1 that the authority loses to fraud, a £1 is removed from budgets of essential services such as adult social care or homelessness. Fraud and corruption are a drain on resources and can lead to reputational damage and instability at Executive and Political level.

Criminals evolve and are constantly adapting and fine tuning their skills and techniques, therefore as a local authority we are committed to doing the same, being a part of innovative and trailblazing counter fraud projects where it is economic to explore, particularly where regional cross boundary schemes allow data to be shared in a co-ordinated way.

## 7.0 FIGHTING FRAUD AND CORRUPTION LOCALLY 2020 (FFCL)

---

[2] Financial Cost of Fraud 2021 Crowe UK & The University of Portsmouth

Our strategy is aligned to the *Fighting Fraud & Corruption Locally* strategy which was first released in 2011 to support and assist local authorities combat fraud at a time when they faced significant financial challenges.  The strategy is aimed at Council Leaders, Chief Executives, Finance Directors, Audit Committees and those with portfolio and governance responsibilities.

When it was refreshed in 2020 it retained the three pillars of activity that had been central to the strategy in 2011 and 2016; this being *Acknowledge, Prevent* and *Pursue,* but in addition to these a further two were added, namely *Govern* and *Protect*.  The *Govern* pillar was included to ensure that local authorities should have in place a 'tone from the top' and the *Protect* pillar about ensuring it had protection against serious and organised crime.

The authority has embraced FFCL since its launch and has always strived to meet the challenges, standards and best practice contained within it.  Contained within FFCL strategy is a best practice checklist that the Council will seek to comply with.  See Appendix 1

| GOVERN | ACKNOWLEDGE | PREVENT | PURSUE |
|---|---|---|---|
| *Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.* | *Accessing and understanding fraud risks.*<br><br>*Committing the right support and tackling fraud and corruption.*<br><br>*Demonstrating that it has a robust anti-fraud response.*<br><br>*Communicating the risks to those charged with Governance .* | *Making the best use of information and technology.*<br><br>*Enhancing fraud controls and processes.*<br><br>*Developing a more effective anti-fraud culture.*<br><br>*Communicating its' activity and successes.* | *Prioritising fraud recovery and use of civil sanctions.*<br><br>*Developing capability and capacity to punish offenders.*<br><br>*Collaborating across geographical and sectoral boundaries.*<br><br>*Learning lessons and closing the gaps.* |

**PROTECTING ITSELF AND ITS RESIDENTS**
*Recognising the harm that fraud can cause in the community.*
*Protecting itself and its' residents from fraud.*

## 8.0 THE ANTI-FRAUD FRAMEWORK AND OUR APPROACH

The Council's approach to tackling fraud and corruption aligns with FFCL's 5 pillars framework.

| | | |
|---|---|---|
| **GOVERN** | **Executive support** | The Council's commitment to tackling fraud threats is clear and this 'tone from the top' is critical. Fraud will not be tolerated by the authority and there is executive support for taking a zero tolerant approach. Anti-fraud e-learning has been mandatory for all employees since October 2022 (and refreshed every 3 years) with bespoke fraud risk training for services provided by the Corporate Anti-Fraud Team where the fraud risk is assessed as high. There are whistleblowing procedures and support for those who come forward to report suspected fraud and failures in service standards. |
| | **Anti-Fraud culture embedded** | The authority treats fraud risks like any other risks that impact the organisation's ability to deliver our corporate objectives. The risk of fraud is included on the Corporate Risk Register and specific fraud risks are being developed on Directorate risk registers. The authority has a Whistleblowing policy which all staff commit to and encouraged to report concerns around service failure. Contractors and partners are encouraged to sign up also. |
| | **Robust arrangements** | The Corporate Anti-Fraud Team and Internal Audit has unfettered access to information within the authority and their work is independent of process. If fraud is reported, swift decisive action will be taken and there is executive support for strong measures against those found guilty of criminal offences including disciplinary action for those staff involved. Fraud committed by employees is listed as an example of 'gross misconduct' for the purposes of disciplinary action. There is an expectation that where evidence demonstrates a serious breach, the authority will always seek the strongest action including dismissal and robust recovery action where appropriate. |

| | | |
|---|---|---|
| **ACKNOWLEDGE** | **Assessing and understanding fraud risks** | There is an annual fraud risk assessment undertaken as part of the annual fraud plan development. The plan development process draws upon internal consultation with the directorates, evidence from previous anti-fraud activity, local intelligence gleaned from London's anti-fraud community and from the Cifas membership sharing best practice. |
| | **Commit the right support and resources** | There is an effective Corporate Anti-Fraud Team with accredited counter fraud officers able to target resources to ensure the delivery of the annual plan which is a combination of proactive and reactive anti-fraud work based on a fraud risk assessment |

| | | |
|---|---|---|
| **Communicating risks to those charged with governance** | The annual fraud plan is considered by the Corporate Leadership Team (CLT) and the Governance, Audit, Risk Management and Standards Committee (GARMS) each year and progress against the plan is reported regularly throughout the year and at year end points. |

| | | |
|---|---|---|
| **PREVENT** | **Better use of Information Technology** | We will explore the use of data and analytical software to prevent and detect fraudulent activity. We will always look for opportunities to share data and fraud intelligence to increase our capability to uncover fraud as we have done in becoming members of Cifas utilising the National Fraud Database as a source of intelligence supporting our investigation work and we will explore the option of using the Cifas Internal Fraud Database for employee fraud in appropriate cases and subject to data protection legislation. We will continue to play an active part in National Fraud Initiative (NFI) data matching exercise subject to complying with data protection principles. |
| | **Enhancing fraud controls and processes** | The mandatory fraud e-learning training will build better fraud risk resilience and equip staff with the tools to be able to identify when something in their service does not look right and signpost them to seek further advice and guidance from the Corporate Anti-Fraud Team. We will promote strong management and good governance that provides scrutiny and independent challenge to risks and management controls. Internal Audit reviews will seek to highlight vulnerabilities in the control environment and make recommendations for improvement. The Corporate Anti-Fraud Team investigations and reports will also provide management with actions and recommendations to improve controls and reduce fraud risks. |
| | **Anti-fraud culture** | We will promote and develop a strong counter fraud culture, raise awareness of fraud and actively encourage improved verification of customer data and accompanying applications so that we can obtain assurance about customer interactions with the Council. We will also conduct robust recruitment vetting of staff prior to employment to prevent staff found to be dishonest from joining the Council which is a far more cost-effective solution than suffering losses and investigating after the event has taken place. |

| | | |
|---|---|---|
| **PURSUE** | **Fraud Recovery** | A crucial element of our response to tackling fraud is recovering any monies or assets lost through fraud. This is an important part of our strategy and will be rigorously pursued. We will use both the civil and criminal routes to recover losses to the full force of the law including confiscation under the Proceeds of Crime Act 2002. |

| | | |
|---|---|---|
| | **Punishing Fraudsters** | We will apply realistic and effective sanctions for individuals or organisations where an investigation identifies fraud. This may include legal action, criminal and/or disciplinary action. We will also seek to publicise successes to act as a deterrent to those seeking to commit fraud. |
| | **Enforcement** | We will investigate instances of suspected fraud detected through the planned proactive work including data matching, cases of suspected fraud referred from internal or external stakeholders or received via the whistleblowing procedure and prioritised on a fraud risk basis. We have key performance indicators to turn referrals around in a timely manner and determine whether further resources are required to invest in the suspicion. We will work with internal / external partners including law enforcement agencies where common ground exists and where intelligence can be lawfully shared. |

| | | |
|---|---|---|
| **PROTECT** | **Protecting against Serious and organised crime** | In 2023/24 and beyond we will explore a project to pilot software with the Department for Business, Energy & Industrial Strategy (BEIS) and Synalogik, identifying organised crime groups operating in and around Harrow. We will also explore the National Fraud Initiative (NFI) London Fraud Hub project to assess whether the fit is right for Harrow and that it is economically sound. We will always look to collaborate with enforcement partners and to share intelligence and best practice where the law allows it. |
| | **Protecting public funds** | We take protecting the public funds incredibly seriously and we will ensure that if weaknesses in the control environment are identified, steps will be taken to strengthen and improve systems. |
| | **Combatting cyber- crime** | The Council is committed to following the National Cyber Security Centre guidance and security best practice to ensure the best protection is afforded to the Council's environment. This includes but not limited to cyber security awareness training in the Council's e-learning platform to educate and inform users, a back-up policy in place stored off site, software patches regularly updated, antivirus software and firewalls installed on all devices, password protection into place including PIN and facial recognition and multi factor authentication (NFA) enabled for all users. |

## 9.0 ROLES & RESPONSIBILITIES

| RESPONSIBILITIES STAKEHOLDER | SPECIFIC RESPONSIBILITIES |
|---|---|
| **Head of Paid Service** | The Head of Paid Service maintains overall responsibility for staffing matters. |
| **Director of Finance (Section 151 Officer)** | The Section 151 Officer will ensure the fraud risk registers are established and reviewed annually and maintained by the Directorates. They will ensure the implementation of appropriate measures to prevent and detect fraud and corruption and that the anti-fraud strategy and fraud response plan is consistent with legislation.  They are responsible for the Corporate Anti-Fraud Team ensuring that effective procedures are in place to identify fraud and to investigate promptly and responsible for ensuring progress against annual fraud plans is reported to GARMS twice yearly. |
| **Monitoring Officer and Director of Legal & Governance Services** | To advise Councillors and Officers on ethical issues, standards and powers to ensure that the Council operates within the law and statutory Codes of Practice. To ensure formal codes of conduct for members and officers are established and widely publicised and a Registers of Interests for members and officers are maintained and the receipt of hospitality and gifts covering members. To have overall responsibility for the maintenance and operation of the Whistleblowing Policy including ensuring that individuals are able to make disclosures which will be treated diligently and robustly investigated. |
| **Governance, Audit, Risk Management and Standards Committee (GARMS)** | GARMS role is to review the assessment of fraud risks and potential harm to the council from fraud and corruption. To monitor the counter-fraud strategy, actions and resources and the Council's approach to tackling fraud and corruption and promote an anti-fraud culture.  To review and approve the annual Corporate Anti-Fraud Team Plan. To consider reports from the Head of Internal Audit/ Corporate Anti-Fraud Manager on the Corporate Anti-Fraud Team's performance throughout the year and at year-end. |
| **Councillors** | To comply with the Code of Conduct and related Council policies and procedures, to be aware of the possibility of fraud, corruption |

| | |
|---|---|
| | and theft, and to report any genuine concerns accordingly. |
| **External Audit** | Statutory duty to ensure that the Council has adequate arrangements in place for the prevention and detection of fraud, corruption and theft. |
| **Internal Audit** | Internal audit is responsible for evaluating the potential for the occurrence of fraud and how the organisation manages fraud risk[3] |
| **Corporate Anti-Fraud Team** | Responsible for the co-ordination of the authorities' anti-fraud and corruption strategy, including the measures in place to govern, acknowledge, prevent, pursue and protect against fraud and corruption activity.  This also includes a key co-ordination role in the National Fraud Initiative (NFI) which is a fraud prevention and detection exercise based around bulk data matching that is led by the Cabinet Office every two years. |
| **Corporate Directors, Directors, Heads of Service and Service Managers** | Manage the risk of fraud and corruption.  To promote staff awareness and ensure that all suspected or reported irregularities are immediately referred to Corporate Anti-Fraud or Internal Audit. To ensure that there are mechanisms in place within their service areas to assess the risk of fraud, corruption and theft and to reduce these risks by implementing strong internal controls. It is vital that this group show leadership in supporting investigations into fraud and corruption and that they are responsive to implementing actions arising from this work. Their role in the NFI exercise is to provide data for matching and to analyse the outputs from the matching exercise and take appropriate action. |
| **Employees** | Our employees are the first line of defence against fraud and corruption.  They are expected to conduct themselves in ways which are beyond reproach, above suspicion and fully accountable.  Also responsible for reporting malpractice through well established 'whistleblowing' procedures. Employees are expected to adhere to the Employee Code of Conduct, Financial Regulations and Contract Procedure Rules |

---

[3] UK Public Sector Internal Audit Standards

## 10.0 REPORTING & REVIEW

The Council recognises that the primary responsibility for the prevention and detection of fraud rests with management. If anyone believes that someone is committing a fraud or suspects corrupt practices, these concerns should be raised in the first instance directly with line management then the Corporate Anti-Fraud Team or Internal Audit.

Where managers are made aware of suspected fraud by employees, they have responsibilities for passing on those concerns to the Corporate Anti-Fraud Team by emailing fraud@harrow.gov.uk, by completing an online fraud report form or by contacting the Corporate Anti-Fraud Manager directly. In their absence, reports should be made to the Head of Internal Audit and Corporate Anti-Fraud. Managers should react urgently to suspicions of potential internal fraud or corruption.

Head teachers of LA-maintained schools should also notify their Chair of Governors. Notifications must be treated with the utmost confidentiality. Any person that is implicated in the alleged offence should not be included in the notification procedure.

The Head of Internal Audit, Corporate Anti-Fraud Manager and Director of Finance (s.151 Officer) has responsibility for ensuring the authority has a robust anti-fraud and corruption response.

The Council's Governance, Audit, Risk Management and Standards Committee will ensure the regular review and amendment of this strategy to ensure that it remains compliant with good practice national public sector standards, primarily the FFCL strategy, and to continues to meet the needs of Harrow Council.

## APPENDIX 1 FFCL CHECKLIST

| | |
|---|---|
| 1. | The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members |
| 2. | The local authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community |
| 3. | There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 and this checklist |
| 4. | The relevant portfolio holder has been briefed on the fraud risks and mitigation |
| 5. | The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources |
| 6. | There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance |
| 7. | The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business |
| 8. | The risks of fraud and corruption are specifically considered in the local authority's overall risk management process |
| 9. | Counter fraud staff are consulted to fraudproof new policies, strategies and initiatives across departments and this is reported upon to committee |
| 10. | Successful cases of proven fraud/corruption are routinely publicised to raise awareness |
| 11. | The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering: <br> – codes of conduct including behaviour for counter fraud, anti-bribery and corruption – register of interests <br> – register of gifts and hospitality |
| 12. | The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended Fighting Fraud and Corruption Locally A strategy for the 2020s 28 in FFCL 2020 to prevent potentially dishonest employees from being appointed |
| 13. | Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee |
| 14. | There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts |
| 15. | There is an independent and up-to-date whistleblowing policy which is monitored for take up and can show that suspicions have been acted upon without internal pressure |
| 16. | Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistleblowers |
| 17. | Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced |
| 18. | There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities |
| 19. | Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes |
| 20. | Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation |
| 21. | There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communications team |

| 22. | All allegations of fraud and corruption are risk assessed. |
|---|---|
| 23. | The fraud and corruption response plan covers all areas of counter fraud work:<br>– prevention<br>– detection<br>– investigation<br>– sanctions<br>– redress |
| 24. | The fraud response plan is linked to the audit plan and is communicated to senior management and members |
| 25. | Asset recovery and civil recovery are considered in all cases |
| 26. | There is a zero-tolerance approach to fraud and corruption that is defined and monitored and which is always reported to committee |
| 27. | There is a programme of proactive counter fraud work which covers risks identified in assessment |
| 28. | The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity |
| 29. | The local authority shares data across its own departments and between other enforcement agencies |
| 30. | Prevention measures and projects are undertaken using data analytics where possible. |
| 31. | The counter fraud team has registered with the Knowledge Hub so it has access to directories and other tools |
| 32. | The counter fraud team has access to the FFCL regional network |