

Meeting:	Audit and governance committee
Meeting date:	4 July 2017
Title of report:	Anti-fraud, bribery and corruption policy 2017
Report by:	Chief finance officer / chief internal auditor

Classification

Open

Key decision

This is not an executive decision.

Wards affected

Countywide

Purpose

To present to the audit and governance committee the anti-fraud, bribery and corruption policy for approval.

Recommendation

THAT:

- (a) **the audit and governance committee approve the update of the anti-fraud, bribery and corruption policy.**

Alternative options

- 1 To retain the current policy. This is not recommended as the policy needs to reflect current constitutional policy and procedure in order to be effective.

Reasons for recommendations

- 2 The council's constitution delegates to the audit and governance committee responsibility for maintaining an overview of and agreeing changes to the council's anti-fraud, bribery and corruption policy. The policy has been updated to reflect recent changes to the constitution and related policies.

Key considerations

- 3 The policy summarises the culture of the council with regard to its opposition to fraud and corruption.
- 4 The policy also sets out clearly to members, employees, contractors, the council's partners, and the public:
 - The council's commitment to tackling fraud, bribery and corruption
 - Its actions to promote the prevention of fraud, bribery and corruption
 - The responsibility of members and employees in minimising the risk of fraud and reporting any suspicions they may have.

Community impact

- 5 The council's adopted code of corporate governance includes commitments to: behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law; and managing risks and performance through robust internal control and strong public financial management. The anti-fraud, bribery and corruption policy is part of the council's governance arrangements by which it ensures that the principles of good corporate governance can be upheld and maintained.

Equality duty

- 6 Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

 - a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
 - b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
 - c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.
- 7 The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations, and demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services. The policy does not impact directly on this duty but requires that any activity carried out under the policy complies with the relevant equality policies.

Financial implications

- 8 There are no direct financial implications from adopting a revised policy. However the policy sets out the council's response to fraud and corruption and how the council will action any recovery of losses.

Legal implications

- 9 The policy satisfies the legislative requirements to have effective arrangements for tackling fraud and bribery

Risk management

- 10 The committee is responsible for reviewing and approving the council's anti-fraud, bribery and corruption policy; if this is not done there is the risk that the policy will not be sufficient and robust in addressing fraud.

Consultees

- 11 None.

Appendices

Appendix A – anti-fraud bribery and corruption policy

Appendix B – fraud response plan

Appendix C – warning signs for potential fraud

Background papers

- None identified.