

MEETING:	AUDIT AND GOVERNANCE COMMITTEE
DATE:	12 MARCH 2010
TITLE OF REPORT:	ANTI- FRAUD AND ANTI- CORRUPTION POLICY 2010
CHIEF INTERNAL AUDITOR	TONY FORD

CLASSIFICATION: Open

Wards Affected

County-wide

Purpose

To present to the Audit and Governance Committee the updated Anti-fraud and Anti-corruption Policy for consideration and approval.

Key Decision

This is not a Key Decision.

Recommendation

THAT the Audit and Governance Committee approve the updated Anti-fraud and Anti-corruption Policy, subject to any comments that the Committee wishes to make.

Key Points Summary

- The Anti-fraud and Anti-corruption Policy, summarises the culture of the Council with regard to its opposition to fraud and corruption.
- The policy also highlights the Council's prevention and detection arrangements.

Alternative Options

- 1 There are no alternative options as this is a requirement of the Audit and Governance Code agreed by Council on 13 November 2009.

Reasons for Recommendations

- 2 The Audit and Governance Code requires this Committee to approve the Council's counter fraud and corruption policies and review them on a biennial basis.

Further information on the subject of this report is available from
Tony Ford – Chief Internal Auditor on (01432) 260425

Introduction and Background

- 3 Counter fraud and corruption arrangements is an integral part of the Use of Resources requirements, effective arrangements include publishing a counter fraud policy.

Key Considerations

- 4 The Use of Resources Key Line of Enquiry (KLOE) 2.4 focus is on whether the Council has a clear strategy and effective arrangements, including allocation of appropriate resources, to manage the risk of fraud and corruption.
5. The Council does not tolerate fraud and corruption of any form or degree in the administration of its responsibilities whether from inside or out side the Council.
- 6 The Council expects that individuals and organisations e.g. suppliers, contractors, service providers) that it comes into contact with, shall act towards the Council with integrity and with out thought or actions involving fraud or corruption.
7. Financial Procedure Rules identify the key controls regarding the prevention of financial irregularities as:
 - The culture and tone of the Council is one of honesty and opposition to fraud and corruption;
 - All Members and staff act with integrity, and lead by example;
 - All individuals and organisations associated in any way with the Council shall act with integrity;
 - Managers with employee management responsibilities are required to deal swiftly and firmly with those who defraud the Council or seek to do so or who are corrupt.
8. The next review of this policy will be in March 2012.

Community Impact

6. None Identified

Financial Implications

- 7 There will be no additional cost to the Audit Services budget.

Legal Implications

8. None identified.

Risk Management

9. The Committee is responsible for reviewing and approving the Council's counter fraud and corruption policies, if this is not done there is the risk of non compliance with the Council's Constitution. The Council has procedures in place to ensure that future the review date will not be missed.

Consultees

- 9 The Director of Resources, the Monitoring Officer, Unison, the Head of ICT, the Head of Communications, and the Head of Corporate Risk-PCT were sent copies of the draft as part of the consultation process, any comments received were incorporated into the policy. In addition Unison has requested that staff receive guidance on what constitutes fraud.

Appendices

Appendix 1 – Anti- fraud and Anti–corruption Policy

Background Papers

- None