

BUCKINGHAMSHIRE COUNTY COUNCIL
ANTI-FRAUD AND CORRUPTION POLICY



BUCKINGHAMSHIRE COUNTY COUNCIL ANTI-FRAUD AND CORRUPTION POLICY

1. Introduction

- 1.1 The purpose of this policy statement is to set out the Council's commitment to the highest standards of propriety in the delivery of its services and management of its resources and assets. The Council does not and will not tolerate fraud and corruption in the administration of its responsibilities whether internal or external to it.

2. Implementation of the Anti-Fraud and Corruption Strategy

- 2.1 The strategy has the full support of the Members and also full executive support for work to counter fraud and corruption. This is demonstrated by the appointment of a senior Member as the Anti-Fraud Champion.

3. Responsibilities

3.1 Identification of the Risk of Fraud and Corruption

- 3.1.1 The Chief Officers, Strategic Directors and Heads of Service should ensure that as part of the strategic risk management within the authority the Council seeks to accurately identify the nature and scale of losses to fraud and corruption using the definition of fraud based on the Fraud Act 2006 (as outlined in the Council's Anti-Fraud and Corruption Strategy).

3.2 Developing and Maintaining a Strong Framework

- 3.2.1 The Chief Officers are responsible for ensuring that those engaged in countering fraud and corruption have the appropriate authority. In addition the Chief Officers should ensure that the necessary framework agreements to counter fraud and corruption are in place to facilitate working with other organisations.
- 3.2.2 The S.151 Officer - the Head of Finance and the Assistant Head of Finance should ensure that those engaged in working to counter fraud and corruption are professionally trained and accredited.
- 3.2.3 The Corporate Director of People and Policy is responsible for ensuring that an effective propriety checking system (i.e. safe employment checks) is in place.
- 3.2.4 A more detailed summary of roles and responsibilities are outlined in the Anti-Fraud and Corruption – Responsibilities document.

3.3 Taking Action to Counter Fraud and Corruption

Culture

3.3.1 Special responsibility rests with the Members, Chief Officers, Strategic Directors and Heads of Service, the Monitoring Officer and all senior managers to lead by example and set 'the tone at the top'. These persons are expected to set an example by their own behaviour, which should be in accordance with Nolan's Seven Principles of Public Life:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership.

3.3.2 Members and council employees must also act with integrity at all times and comply with legal requirements, rules, procedures and good practice.

3.3.3 All individuals and organisations (e.g. suppliers, contractors, service providers, agencies and partner councils) with whom the Council deals are expected to act with integrity in all transactions with the Council. In the case of other organisations and agencies, there is an expectation that a framework agreement (such as a partnership agreement) will form the basis of operating procedures.

3.3.4 The Assistant Head of Finance, Strategic Directors and Heads of Service should review the corporate framework designed to promote an over-riding anti-fraud culture. A system to monitor and evaluate arrangements is in place.

Deterrence

3.3.5 The Assistant Head of Finance is responsible for a clear programme of work with the aim of creating a strong deterrent effect with regard to fraud. This should include publicising the following:

- The hostility of the honest majority to fraud and corruption
- Effectiveness of preventative arrangements which include the robust corporate framework and strong internal controls that are in place
- The sophisticated arrangements to detect fraud and corruption
- Professionalism of those who investigate fraud and corruption
- The policy on applying proportionate sanctions and recovery of losses

- The extension of National Fraud Initiative (NFI) to new areas with fair processing notification on forms
- The Council's Whistle Blowing Procedures.

The publicity should be targeted at the areas of greatest fraud losses.

Prevention

- 3.3.6 Strategic Directors and Heads of Service have the responsibility to review fraud and corruption risks within new policies and systems; likewise to revise existing policies and systems to remove potential weaknesses.
- 3.3.7 Strategic Directors and Heads of Service must ensure that adequate levels of internal check are included in operational procedures. It is important that duties are organised in such a way that no one person can carry out a complete transaction without some form of checking or intervention process being built into the system.
- 3.3.8 Management are responsible for the appraisal of internal control systems assisted as appropriate by Governance and Internal Audit.

Detection

- 3.3.9 The Council's Whistle Blowing Procedure is intended to encourage and enable staff to raise serious concerns. Employees reporting concerns this way are allowed certain rights and protection under the Public Interest Disclosure Act 1998.
- 3.3.10 In addition the Council takes part in data matching exercises and other analytical intelligence techniques used to identify potential fraud and corruption. The Council is committed to working with other organisations to prevent and detect organised fraud and corruption. Wherever possible the Council will assist and lawfully exchange information with other appropriate bodies to facilitate the investigation of and to combat fraud. The Governance and Internal Audit Team will co-ordinate assistance and exchange of information.
- 3.3.11 Where fraud or corruption is found or suspected, the procedures within the Fraud Response Plan will apply.
- 3.3.12 Members, staff and external stakeholders are expected to report suspected fraud, corruption or other irregularity to their line manager, the Assistant Head of Finance (Corporate Financial Services), the Section 151 Officer (the Head of Finance) or the Monitoring Officer (Head of Legal and Democratic Services) as appropriate in accordance with Financial Regulations, Whistle Blowing Procedure and the Fraud Response Plan.

Investigation

- 3.3.13 Heads of Service must deal swiftly and firmly with those who attempt to defraud the Council or who are corrupt by following the Fraud Response Plan. The Governance and Internal Audit Team is responsible for assisting managers in the investigation of irregularities, including the investigation of allegations of fraud or irregularities.

Sanctions

- 3.3.14 Sanctions should be applied in accordance with the Fraud Response Plan. Sanctions in these circumstances are actions taken against individuals or organisations to reduce the risk of fraud or corruption from occurring.

Redress

- 3.3.15 Redress should be applied in accordance with the Fraud Response Plan. Redress in these circumstances is repayment or compensation made to the Council equivalent to any loss incurred.

Policy Owner

- 3.4 Clive Palfreyman, Assistant Head of Finance

September 2008