

Wiltshire Council

Audit and Governance Committee

23 April 2024

Subject: Policy Reviews and Updates 2024

Executive Summary

This report presents the outcome of the review of the Anti-Fraud, Bribery and Corruption Policy, Anti-Tax Evasion Policy and Anti-Money Laundering Policy and recommended amendments for approval.

Proposal(s)

To recommend the approval of the council's updated Anti-Fraud, Bribery and Corruption Policy, Anti Tax Evasion Policy and Anti-Money Laundering Policy.

Reason for Proposal(s)

Adopting policies in line with best practice and regulation provides a good governance framework that supports a strong financial control environment to help protect the public purse. The policies provide a raft of measures to provide a positive culture of control and compliance and sets out what is expected from workers, members and the public.

Lizzie Watkin

Director of Finance and Procurement (S.151 Officer)

Wiltshire Council

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Purpose of Report

1. This report presents the updated Anti-Fraud, Bribery and Corruption Policy, Anti Tax Evasion Policy and Anti-Money Laundering Policy for the council following the biennial review for approval by those charged with governance.

Relevance to the Council's Business Plan

2. Adopting policies in line with best practice and regulation provides a good governance framework that supports a strong financial control environment to help protect the public purse.
3. The policies are reflective of the Council's aims within its business plan to be open and transparent and ensure that all are working together. They are also consistent with the Council's aim for prevention and early intervention which would equally apply with internal arrangements.

Background

4. The Anti-Fraud, Bribery and Corruption policy and Anti-Tax Evasion policy were approved by this committee on 27 April 2022 and the Anti-Money Laundering policy was approved on 27 September 2022. At those meetings it was agreed that these policies would be reviewed at least every 2 years to ensure they remain relevant and appropriate, considering the changing nature of the economy and society and changes in attempts to de-fraud the council and benefit illegally from public monies.

Main Considerations for the Council

5. Wiltshire Council has a **zero-tolerance** approach to all aspects of fraud, bribery and corruption, including money laundering and tax evasion. Controls are in place to ensure compliance with policies, and the council is committed to taking all necessary steps to prevent fraud, bribery and corruption, and will seek the appropriate disciplinary and / or legal action is taken against those found to have committed fraud and, where possible, recover losses.
6. The threat from fraud, bribery and corruption is both internal and external. The council's expectation is that councillors and employees at all levels will lead by example to ensure the highest standards of probity and accountability are established and strictly adhered to, and that personal conduct is above reproach at all times. Part of the overall financial control environment is ensuring strategies and policies are set clearly and effectively communicated.

7. The relevant policies have been reviewed to ensure they clearly define the Council's approach to managing the risk of fraud, bribery and corruption, including money laundering and tax evasion, ensuring best practice is embedded across all services, projects and partnerships.
8. There have been minimal changes required to the policies following the reviews. The policies can be seen in Appendix A of this report, with changes shown in red text.

Overview and Scrutiny Engagement

9. As the approval of these policies is to be considered by the Audit and Governance Committee there has been no engagement with the Overview and Scrutiny Committee. Those charged with governance are responsible for the review and approval of these policies.

Safeguarding Implications

10. There are no safeguarding implications associated with this report.

Public Health Implications

11. There are no public health implications associated with this report.

Procurement Implications

12. There are no procurement implications associated with this report.

Equalities Impact of the Proposal

13. The policies are designed to give workers, members and the public assurance that they have an avenue where they can raise any issues associated with fraud, bribery and corruption, money laundering and tax evasion and where they have serious concerns the policy will be applied equally to all and therefore the policy is consistent with the Council's public sector equalities duties.

Environmental and Climate Change Considerations

14. There are no environmental and climate change considerations arising from this report.

Risks that may arise if the proposed decision and related work is not taken

15. The previous policies were approved in 2022 and it is important that they are reviewed and remain relevant and appropriate. By not having up to date, relevant, approved policies that are communicated to staff, members and members of the public the council would not provide a clear framework that is understood or is open and transparent.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

16. If the policies are approved, they will be published in the council's website and the policies will be appropriately communicated internally..

Financial Implications

17. The Anti-Fraud, Bribery and Corruption policy, Anti-Money Laundering policy and Anti-Tax Evasion Policy support the financial control environment by clearly setting out the council's approach to the prevention, detection and reporting of all forms of financial irregularity and helps protect the public purse by providing a clear framework for staff.

Legal Implications

18. The updated policies set out transparently the council's approach to tackling fraud, bribery and corruption, money laundering and tax evasion. This approach includes recourse that is procedural and legal in nature, including prosecution. Examples of relevant legislation is included in the Fraud Act 2006, the Bribery Act 2010, the Theft Act 1968, the Forgery and Counterfeiting Act 1981, the Criminal Finance Act 2017 and the Proceeds of Crime Act 2002.

Workforce Implications

19. There are no direct workforce implications associated with this report. The policies set out the framework for staff and ensures that there is a safe, reliable, and confidential way of staff reporting any suspicious activity.
20. The investigation of any form of financial irregularity and fraud will be fair, independent and objective. The policies set out that officers will be mindful of the Equality Act 2010 and will not let their political or personal views regarding suspects, victims or witnesses unduly influence their decisions.

Options Considered

21. It is best practice for the council to have approved policies that are reviewed to ensure they remain relevant and up to date and therefore it is considered that there was no other option but to review and recommend for approval updated policies.

Conclusions

22. It is recommended that Audit and Governance Committee approve the council's updated Anti-Fraud, Bribery and Corruption Policy 2024, Anti-Money Laundering Policy 2024 and Anti-Tax Evasion Policy 2024.

Lizzie Watkin

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Appendices

Appendix A – Anti-Fraud, Bribery and Corruption Policy 2024

Appendix B - Anti-Tax Evasion Policy 2024

Appendix C - Anti-Money Laundering Policy 2024

Background Papers

None