

Anti-Fraud, Theft, Corruption and Bribery Action Plan 2019

Author	Interim Director of Finance and Procurement
Approved By	
Date of Approval	
Date of Next Review	
Version Number	0.1

Ref	Link to Strategy	Action	Assigned To	Target Date	Commentary
1. Culture					
1.1	Whilst there is a need for an anti-fraud, bribery and corruption policy it is equally important to emphasise the faith the council places in the integrity and honesty of its entire staff. The council also expects that all outside individuals and organisations including suppliers, contractors and claimants will act towards the council with honesty and integrity.	The Anti-Fraud, Theft, Corruption and Bribery Strategy should be made available to all individuals and organisations outside of the Council.	Matthew Tiller	1 September 2019	This will be done via the Council Website
1.2	All councillors and employees are expected to be aware of standards of conduct and the procedures designed to reduce the risk of fraud, bribery and corruption occurring.	A reminder should be issued to all councillors and employees of the expected standards of conduct and procedures. This should also be included in both councillor and employee inductions.	Becky Hellard	1 September 2019	This will be done via the Intranet – reminder Inclusion in Induction

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1.3	All employees shall be responsible for their own conduct, with managers being additionally responsible for maintaining internal checks and control procedures within their service area.	<p>Managers should ensure they are aware of the types of fraud that may affect their particular service area and that appropriate internal checks and controls are in place to mitigate these risks.</p> <p>Disseminate fraud warnings and alerts to relevant managers and officers.</p> <p>Undertake service specific fraud awareness training and presentations – ongoing programme to be guided by investigation work (organisational learning) and fraud risks.</p>	ALL	Immediate	<p>Advice notes to be passed to Managers by SWAP</p> <p>SWAP to carry out fraud awareness training</p>
1.4	Fraud, bribery and corruption risks will be considered as part of the council's strategic risk management arrangements.	<p>Continually review and update the fraud risk register to:</p> <ul style="list-style-type: none"> – Identify new and emerging risks – Ensure inherent and residual risk ratings are appropriate for risks already included on the risk register – Enable management to understand the risks their service areas are exposed to. 	SWAP/Becky Hellard	Quarterly	

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1.5	<p>The council is determined that the culture and tone of the organisation is one of honesty, openness and opposition to fraud, bribery and corruption. The council will not tolerate fraud, bribery or corruption of any form or degree in the administration of its responsibilities whether from inside or outside the council.</p>	<p>Ensure there is a clear statement of intent communicated to the whole organisation to help develop and embed a counter fraud culture, setting the tone from the top.</p> <p>Enhance fraud communications and update literature including:</p> <ul style="list-style-type: none"> – Introduction of periodical fraud newsletter for all staff. As well as highlighting fraud risks of significance to the Council the newsletter will also feature national fraud alerts that may be of interest to staff. – Review and update the fraud pages on the intranet and on the Council’s website as necessary. <p>Internally promote fraud communications and literature, particularly during International Fraud Awareness Week.</p>	SWAP/Becky Hellard	1 September 2019	<p>Intranet messages</p> <p>Special alerts and awareness messages in Fraud Awareness Week</p>
1.6	<p>There is an expectation that, and requirement that, all individuals and organisations associated in whatever way with the council will act with integrity and that councillors and employees at all levels, will lead by example.</p>	<p>A reminder should be issued to all councillors and employees to remind them of the expectation to act with integrity.</p>	SWAP/Becky Hellard	1 September 2019	Intranet alerts

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1.7	The council's employees are an important element in its stance on fraud and corruption and are positively encouraged to raise any concerns that they may have on these issues, immaterial of seniority, rank or status, where they are associated with the council's activity. This they can do in the knowledge that such concerns will, wherever possible, be treated in confidence and properly investigated. The public also has a role to play in this process and should inform the council if they feel fraud/corruption may have occurred.	Review the Council's whistleblowing arrangements, taking into consideration any amendments to law, including the European Commission's proposed law to increased protections for whistle-blowers. Any review should also take account of best practice, particularly that provided by "Public Concern at Work". Once reviewed and updated where necessary, the Policy should be made available to all members of staff, councillors and the public. Additional opportunities to discuss fraud should be made available, such as team meetings etc. Appropriate fraud training should be provided to all new and existing employees (mandatory) and councillors (recommended).	Becky Hellard	30 September 2019	Whistleblowing Policy
			Becky Hellard	30 September 2019	Policy made available
			SWAP	31 October 2019	Training

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2. Prevention					
2.1	The council recognises that a key preventive measure in the fight against fraud, bribery and corruption is the taking of effective steps at the recruitment stage to establish, as far as possible, the previous record of potential staff, in terms of their propriety and integrity. In this regard temporary and contract staff will be treated in the same manner as permanent staff.	Whether an employee is permanent, temporary or contract, all relevant checks should be undertaken for the job role in question.	Joanne Pitt	30 September 2019	Review of relevant checks
2.2	The council will regularly review and keep its disciplinary procedures up to date and in line with good practice.	The council's disciplinary procedures should be reviewed on an annual basis or in the event of updated regulations or guidance.	Joanne Pitt	Ongoing	
2.3	The council has contract procedure rules and financial procedure rules in place that specify procedures to be followed in administering the council's affairs and place a requirement on employees when dealing with the council's affairs to act in accordance with best practices.	Engage more readily with suppliers/contractors to reinforce the Council's anti-fraud, bribery and corruption culture. Consider the use of the Competition and Markets Authority cartel tool to review all contractors / suppliers working with the Council to help them in their fight against illegal cartel behaviour and to investigate and report such activity to the CMA.	Greg Lewis	Ongoing	

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2.4	<p>The Director of Finance has been designated with the statutory responsibilities as Chief Financial Officer as defined by section 151 of the Local Government Act 1972. These responsibilities outline that every local authority in England and Wales should: 'make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has the responsibility or the administration of those affairs'.</p> <p>'Proper administration' encompasses all aspects of local authority financial management including:</p> <ul style="list-style-type: none"> - Compliance with the statutory requirements for accounting and internal audit; - Managing the financial affairs of the council; - The proper exercise of a wide range of delegated powers both formal and informal; Under these statutory responsibilities the section 151 officer contributes to the antifraud and corruption framework of the council. 	<p>The Director of Finance and Procurement should ensure they are fully aware of, and complying with the responsibilities as defined by the section 151 of the Local Government Act 1972. This should include a review of the delegated powers, both formal and informal, to ensure they are appropriate, adequate and that all relevant employees are aware of their responsibilities.</p>	Becky Hellard	31 March 2020	Annual Review

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2.5	The solicitor to the council (monitoring officer) is responsible for ensuring that all decisions made by the council are within the law. The monitoring officer's key role is to promote and maintain high standards of conduct throughout the council by developing, enforcing and reporting appropriate governance arrangements including codes of conduct and other standard policies.	There should be an annual review of the Council's suite of fraud documents. Consideration should also be given to undertaking a baseline and periodical review of ethics within the Council by surveying all staff to provide an ongoing barometer of attitude towards ethical behaviour.	SWAP/Becky Hellard	31 March 2020	Annual Review
2.6	The council has developed and is committed to continuing, with systems and procedures that incorporate efficient and effective internal controls, which include adequate separation of duties wherever possible. It is required that the directors, assistant directors and heads of service and other key managers will ensure that such controls, including those in a computerised environment are properly maintained. Their existence and appropriateness will be independently reviewed by the council's internal audit service.	Development and implementation of a fraud risk plan tailored to individual fraud risks. Activities to be incorporated into Internal Audit plans, as appropriate. Directors, assistant directors, heads of service and other key managers should review their internal controls to ensure they are appropriate and effective.	SWAP	31 March 2020	

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2.7	The council will work with Partner Organisations to develop where possible a joint approach to antifraud activity.	<p>Explore opportunities for joint working and networking and determine informal and formal arrangements as necessary (e.g. other local authorities and housing associations).</p> <p>Contribute to and consider the results from any national fraud surveys from leading bodies and organisations to inform the strategy and fraud risk management (e.g. CIPFA, DWP etc.).</p> <p>Develop links with external agencies to enhance opportunities for information sharing.</p> <p>Explore opportunities with neighbouring authorities to undertake data matching.</p>	SWAP	31 March 2020	
3. Detection					
3.1	Executive Directors, Directors and Heads of Service and all managers shall ensure that internal control is implemented and maintained and will report any matters where internal control has failed to the Chief Internal Auditor.	Executive Directors, Directors and Heads of Service and all managers should be reminded of their responsibility to ensure that internal control is implemented and maintained and to report any matters where internal control has failed to the chief internal auditor.	SWAP/Becky Hellard	1 September 2019	Intranet

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3.2	<p>Internal audit has a preventative role in trying to ensure that systems and procedures are in place to prevent and deter fraud and corruption. Internal audit may be requested to investigate cases of suspected financial irregularity, fraud or corruption, except benefit fraud investigations, in accordance with agreed procedures.</p> <p>Within the financial procedure rules in the constitution (Paragraph 20 of the Part 9 of the Wiltshire Council Constitution), representatives of internal audit on behalf of the Chief Financial Officer are empowered to:</p> <ul style="list-style-type: none"> – enter at all reasonable times any council premises or land – have access to all records, documentation and correspondence relating to any financial and other transactions as considered necessary – have access to records belonging to third parties such as contractors when required – require and receive such explanations as are regarded 	<p>Internal Audit should ensure there are adequate resources available to undertake proactive and reactive fraud work to prevent, deter and detect fraud and corruption.</p> <p>All council employees should be reminded of their individual responsibilities in relation to supporting the work of Internal Audit.</p>	<p>SWAP</p> <p>Becky Hellard</p>	<p>Ongoing</p> <p>Ongoing</p>	

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	necessary concerning any matter under examination – require any employee of the council to account for cash, stores or any other council property under his/her control or possession				
3.3	The council will take part in the National Fraud Initiative.	Continue active involvement in data matching exercises, such as NFI.	Becky Hellard	31 March 2020	Annual Exercise
3.4	The Audit Committee will review and approve as part of the annual audit plan the internal audit programme for fraud prevention and detection work.	The Audit Committee should ensure there is sufficient coverage in the internal audit programme for fraud prevention and detection work at least annually.	Chair of Audit Committee on advice from s151	31 March 2020	Annual Exercise and Quarterly reporting
3.5	The council's code of practice on whistleblowing allows employees and councillors to raise any concerns they may have in confidence and anonymously should they wish.	Review the Council's whistleblowing arrangements, taking into consideration any amendments to law, including the European Commission's proposed law to increased protections for whistle-blowers. Internally promote the Council's Whistleblowing Policy to increase knowledge of and confidence in reporting suspicious and irregular activity. Ensure the whistleblowing hotline, provided by SWAP Internal Audit	Becky Hellard	1 September 2019	

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		Services, is active, operating effectively and monitored on a regular basis.			
4. Reporting					
4.1	The council expects all elected members and employees of the council to report any concerns that they may have in respect of fraud and corruption. Members of the public outside individuals and organisations including suppliers, contractors and claimants are also encouraged to report concerns.	Internally promote the Council's Whistleblowing Policy to increase knowledge of and confidence in reporting suspicious and irregular activity. Externally promote the Council's whistleblowing arrangements among the public, key contractors and suppliers including: – A dedicated fraud and corruption page on the Council's internet site; – Communications via the Council's social media outlets. – Identifying and taking advantage of Council arranged events to raise awareness.	Becky Hellard	30 September 2019	Intranet and Website
4.2	As set out in the whistleblowing policy, employees are encouraged and expected to raise any concerns they may have without fear of reprimand. Such concerns will be treated in the strictest confidence and will be properly investigated.	Following the review of the Council's Whistleblowing Policy, a reminder of the Policy should be issued to all employees emphasising that all concerns will be treated in the strictest confidence.	Becky Hellard	30 September 2019	Intranet messages

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4.3	<p>Employees should normally raise concerns with their immediate manager or that manager's manager. This depends, however on the seriousness of the issues involved and who is suspected of the malpractice. If staff believe that their management is involved, they should approach:</p> <p>i) The S151 and Director of Finance Officer Tel: 01225 713601</p> <p>ii) The Head of Internal Audit – (SWAP Internal Audit Services) Tel: 01225 763495</p> <p>iii) The Solicitor to the Council – Tel: xxxx</p>	<p>The process for employees to raise concerns should be clearly available for all staff to access. This should include:</p> <ul style="list-style-type: none"> – A dedicated page on the Wiltshire Council Intranet; – A reminder issued to all employees via email; and, – Regularly include fraud and corruption on team meeting agendas. 	Becky Hellard	30 September 2019	
4.4	<p>Elected councillors should normally report any concerns to the appropriate senior management team member or one of the officers listed in 4.3.</p>	<p>The process for councillors to raise concerns should be clearly available for all councillors to access. This should include:</p> <ul style="list-style-type: none"> – A dedicated page on the Wiltshire Council Intranet; – A reminder issued to all councillors via email; 	Becky Hellard	30 September 2019	Intranet

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4.5	The council discourages anybody who has reasonably held suspicions from doing nothing, trying to investigate the matter themselves, approaching or accusing the individual themselves. Any of these actions could result in any counter fraud investigation being compromised.	All employees should be reminded of the need to report any concerns through the appropriate channels as documented in the Anti-Fraud, Theft and Bribery Strategy and policy.	Becky Hellard/SWAP	30 September 2019	Intranet
4.6	Senior management is responsible for following up any allegation of fraud or corruption and will do so in line with the council's financial regulations.	All senior management should be given appropriate training to enable them to undertake their responsibilities in relation to following up any allegation of fraud or corruption.	SWAP/Becky Hellard	30 September 2019	ELT/Managers Forum
4.7	Senior management is expected to deal swiftly and firmly with those who have defrauded the council or who are corrupt.	Senior management should be reminded of their responsibilities and expectations in relation to dealing with those who have defrauded the council or who are corrupt in a swift and firm manner.	SWAP/Becky Hellard	30 September 2019	ELT/Managers Forum
4.8	There is a need to ensure that any investigation process is not misused and therefore, any abuse such as raising unfounded malicious allegations will, where appropriate, be dealt with as a disciplinary matter.	A reminder should be issued to all employees and councillors that the investigation process should not be misused for unfounded malicious allegations. Review the Council's sanctions and redress to reflect this.	SWAP/Joanne Pitt	30 September 2019	