

Wiltshire Council

Audit and Governance Committee

27 April 2022

Subject: Anti-Fraud, Bribery and Corruption Policy 2022

Executive Summary

This report presents the Anti-Fraud, Bribery and Corruption Policy for approval.

Proposal(s)

To recommend the approval of the council's Anti-Fraud, Bribery and Corruption 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.

Andy Brown

Corporate Director of Resources and Deputy Chief Executive (S.151 Officer)

Wiltshire Council

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Subject: Anti-Fraud, Bribery and Corruption Policy 2022

Purpose of Report

1. This report presents the Anti-Fraud, Bribery and Corruption Policy for the council 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 previous Anti-Fraud and Corruption policy set out the council's position and arrangements and spanned the financial years 2014-2017. It has not been reviewed since its first approval and was therefore in need of a full review and update to ensure it remained relevant and appropriate.
5. Government have more recently issued a new strategy, Fighting Fraud and Corruption Locally Strategy (2020), which is the Local Government blueprint for tackling fraud in Local Government. It is therefore necessary to review and update the council's policy to reflect this government strategy and set out clearly the council's stance on Fraud, Bribery and Corruption.

Main Considerations for the Council

6. Wiltshire Council has a **zero-tolerance** approach to fraud, bribery and corruption. 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.
7. 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.

8. The existing strategy was out of date and has therefore been reviewed and updated. Although the zero-tolerance approach has not changed the policy has been refreshed to clearly define the Council's approach to managing the risk of fraud, bribery and corruption ensuring best practice is embedded across all services, projects and partnerships.
9. The policy can be seen in Appendix A of this report.

Overview and Scrutiny Engagement

10. As the policy approval 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 this policy.

Safeguarding Implications

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

Public Health Implications

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

Procurement Implications

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

Equalities Impact of the Proposal

14. The policy is 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 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

15. 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

16. The previous policy has not been reviewed for several years. By not having an up to date, relevant, approved policy that is 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

17. If the policy is approved, it will be published in the council's website and the policy will be appropriately communicated internally. This will be supported by fraud awareness training that is being rolled out across the council to relevant officers.

Financial Implications

18. The Anti-Fraud, Bribery and Corruption policy supports 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

19. The updated policy sets out transparently the council's approach to tackling fraud, bribery and corruption. 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

20. There are no direct workforce implications associated with this report. The policy sets out the framework for staff and ensures that there is a safe, reliable, and confidential way of staff reporting any suspicious activity.
21. The investigation of fraud will be fair, independent and objective. The policy sets 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

22. It is best practice for the council to have an approved policy that is reviewed to ensure it remains relevant and up to date and therefore it was considered that there was no other option but to review and recommend for approval a new updated policy.

Conclusions

23. It is recommended that Audit and Governance Committee approve the council's Anti-Fraud, Bribery and Corruption Policy 2022.

Andy Brown

Corporate Director of Resources and Deputy Chief Executive (S.151 Officer)

13/04/2022

Appendices

Appendix A – Anti-Fraud, Bribery and Corruption Policy 2022

Background Papers

None