

KENNET DISTRICT COUNCIL

RESOURCES EXECUTIVE COMMITTEE
to be held on Tuesday 28th November 2006

Report by Janet Ditte, Chief Accountant & Auditor

Anti Fraud and Corruption Policy

1. Purpose of Report

The purpose of this report is to present Members with a revised version of the Council's Anti Fraud and Corruption Policy and to seek approval of the document.

2. Financial and Staffing Implications

There are no direct financial or staffing implications for the Anti Fraud and Corruption Policy. However, the strategy does outline the procedures to be adopted by the Council to frustrate any attempted act of fraud or corruption, and is therefore integral to the proper financial management of the Council's resources and to the Corporate Governance arrangement of the Council.

3. Legal Implications

There are no legal implications associated with this report.

4. Risk Implications

Acts of fraud and corruption represent a significant risk to all public sector bodies, including Kennet. The adoption of a formal Anti Fraud and Corruption Policy, setting out specific procedures designed to frustrate acts of fraud and corruption, is an important measure to mitigate these risks.

5. Introduction

The Council has had an Anti-Fraud and Corruption Policy in place for a number of years, which is based on best practice guidance that has been issued in this area. The various sections of the document follow the guidance and cover the following areas:

- Culture
- Prevention
- Detection and Investigation

- Training and Publicity
- Deterrence

The document outlines the processes that the Council has in place to help prevent acts of Fraud and Corruption. It also sets out in detail the procedures that should be followed in detecting and preventing fraud and corruption. The document applies to staff and members.

6. Anti Fraud and Corruption Policy

The existing Policy, which was last reviewed in 2003, has been reviewed to ensure that it is still current. The revised document is attached to this report. The document is largely unchanged, but has been revised for changes in personnel. In addition, a copy of the Internal Audit Department's Fraud Response Plan has been attached as an Appendix to the main policy.

7. Recommendations

It is **RECOMMENDED THAT:**

1. Members approve the Anti Fraud and Corruption Policy presented with this report.

