

ANTI FRAUD AND CORRUPTION STRATEGY

1. The Town Council is committed to an effective Anti Fraud and Corruption Strategy to protect its integrity, its assets and ensure probity.
2. The ethos of the organisation is one of honesty and integrity, belief in the principles and practices of Best Value, and opposition to fraud and corruption.
3. All Members (Councillors) of the Town Council are required to abide by Standing Orders as approved from time to time, the Code of Conduct included as an appendix to Standing Orders, Financial Regulations and the Member/Employee Protocol as laid down in the Principles of Good Practice.
4. All employees are required to maintain conduct of the highest standard such that confidence in their integrity, motives and impartiality is sustained.
5. Employees at all levels are required to assist in ensuring adherence to legal requirements, policy decisions, proper procedures and best practice, including in particular the Procurement Strategy.
6. All employees must register with the Chief Executive any gifts or hospitality, above the £25 level set from time to time, and abide by the provisions of Section 117 of the Local Government Act 1972 regarding any interest in contracts let by the Town Council.
7. The Responsible Financial Officer will determine a system of financial control based on a framework of regular management information, financial regulations and administrative procedures which include segregation of duties, appropriate management and supervision, and a policy of delegation and accountability.

In particular the system includes:-

- comprehensive budgeting systems
 - structural budget preparation cycle
 - preparation of regular financial reports which indicate actual expenditure against forecasts
 - clearly defined capital and revenue guidelines
8. The Chief Executive will appoint an internal audit, independent of the Responsible Financial Officer, who will report directly to the Chief Executive.
 9. A programme of regular internal audit is carried out in accordance with proper practices as determined from time to time as well as a programme of special

investigations to include economy, efficiency and effectiveness of operations. Members of the Town Council also carry out regular audits on a rotating basis.

10. The Town Council's operations, accounts, assets and systems will be subject to an independent annual review by an auditor appointed by the Smaller Authorities' Audit Appointments Ltd (SAAA Ltd) Audit following availability of the accounts for public inspection for the period prescribed by statute.
11. The Grievance Procedure is available for use by any employee wishing to make a "qualifying disclosure" under the Public Interest Disclosure Act 1998 and details of the criteria for this are set out in the Grievance Procedure.
12. If any "qualifying disclosure" under the Public Interest Disclosure Act 1998 is made an "Investigating Officer" will be appointed to be in charge of any investigation on a day to day basis.
13. The Investigating Officer will make records as the investigation proceeds and report to the Chief Executive. Pending this, any employee making a "qualifying disclosure" must not discuss their suspicions with anyone.

The Chief Executive is empowered to decide when, or whether, any matters should be referred to the Police.

14. (a) Any such "qualifying disclosure" made in good faith, even if subsequently held to be unfounded, would result in no consequences whatsoever for the employee concerned unless found to have been initiated maliciously.

(b) Any "qualifying disclosure", if subsequently upheld after investigation, could lead to action under the Disciplinary Procedure.
15. At the end of any such investigations, whether there is Police involvement or not, a report will go to the Town Council and to the external auditors.
16. The Town Council supports the principle of continuous development for staff, especially for those involved in the operation of internal control systems, to ensure that there is a culture of continuous improvement.
17. An approved Protocol governs the use of ICT Systems provided by the Town Council.
18. Any member of the public who believes there has been an incidence of fraud or corruption must submit the allegation in writing to the Chief Executive, who will decide whether to initiate a formal investigation.

Adopted by Personnel Sub-Committee on 9th June 2016 and amended by Strategy and Resources Committee on 12th April 2017.

Review Date: June 2019