

Counter-fraud and Corruption

Policy Statement and Strategy
2020-2023

June 2020

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Counter-Fraud and Corruption Policy Statement

The Annual Fraud Indicator produced by Crowe Clark Whitehill estimated that the fraud threat to local authorities may be as high as £7.8bn in 2017 of which procurement fraud was estimated as £4.3bn. This study estimated that the total threat faced by the public sector was £40.4bn.

The Government’s Economic Crime Plan 2019 states that the number of fraud offences rose by 12% during 2018 to 3.6 million – constituting a third of all crimes in the UK.

This statement sets out the Council’s policy in relation to fraud and corruption. It has the full support of the Cabinet, the Council’s Audit and Governance Committee and the Corporate Leadership Team.

The Council takes its responsibilities to protect the public purse very seriously and is fully committed to the highest ethical standards, in order to ensure the proper use and protection of public funds and assets.

The Council will not tolerate fraud or corruption by its councillors, employees, suppliers, contractors, partners or service users and will take all necessary steps to investigate all allegations of fraud or corruption and pursue sanctions available in each case, including removal from office, disciplinary action, dismissal and/or prosecution. The required ethical standards are included in both our Members Code of Conduct and Employees Code of Conduct.

To fulfil the Council’s Strategy, we need to maximise the financial resources available to us. In order to do this, we aim to reduce fraud and misappropriation to zero.

This policy statement is underpinned by a Counter-Fraud and Corruption Strategy, which sets out the key responsibilities with regard to fraud prevention, what to do if fraud is suspected and the action that will be taken by management.

The strategy is based upon five key themes: **Govern, Acknowledge, Prevent, Pursue and Protect** and adheres to the Local Government Counter Fraud and Corruption Strategy: Fighting Fraud and Corruption Locally, A strategy for the 2020s (FFCL), which is supported by the Chartered Institute of Public Finance and Accountancy (CIPFA) Counter Fraud Centre.



PROTECTING ITSELF AND ITS RESIDENTS
Recognising the harm that fraud can cause in the community.
Protecting itself and its' residents from fraud.

Counter-Fraud and Corruption Strategy

Gloucestershire County Council has a **zero tolerance** stance to all forms of fraud, corruption and theft, both from within the Council and from external sources. We recognise fraud can:

- Undermine the standards of public service that the Council is attempting to achieve;
- Reduce the level of resources and services available for the residents of Gloucestershire; and
- Result in major consequences which reduce public confidence in the Council.

Definitions

Fraud

Fraud is defined by the [Fraud Act 2006](#) (at [UK Legislation](#)):

A person can commit fraud by acting dishonestly with the intention to make a gain or cause loss in one of the following three ways:

- Fraud by false representation
- Fraud by failing to disclose information
- Fraud by abuse of position

There are further subheadings of fraud described including possession of articles for use in fraud, making or supplying articles for use in frauds, participating in fraudulent business and or obtaining services dishonestly.

Theft

Theft is the dishonest appropriation (any assumption of the rights of an owner) of property (including money and intangible property) belonging to another with the intention to permanently deprive the other of it.

Corruption

Corruption is defined as the offering, giving, soliciting or acceptance of an inducement or reward, or showing any favour or disfavour which may influence any person to act improperly.

[The Bribery Act 2010](#) came into force on 1 July 2011. Bribery is defined in the Act “as giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward a person for having already done so, in order to gain personal, commercial, regulatory or contractual advantage”. It is the most common form of corruption. The Council’s responsibilities are set out within the Anti-Bribery Policy (Appendix 4).

Money Laundering

Money laundering is the term used for a number of offences involving concealing the proceeds of crime or terrorist funds, so that they appear they have come from a legitimate source. Money laundering involves one or more of three principal offences: concealing, arranging and acquisition / use / possession.

The burden of identifying and reporting acts of money laundering rests within the Council. Any service that receives money from an external person or body is potentially vulnerable to a money laundering operation. The need for vigilance is vital and any suspicion concerning the appropriateness of a transaction should be reported and advice sought from the Money Laundering Reporting Officer.

The Council recognises its responsibilities under [the Money Laundering and Terrorist Financing \(Amendment\) Regulations 2019](#) and the [Proceeds of Crime Act 2002](#). These responsibilities are set out within the Council's Anti-Money Laundering Policy.

Scope

This strategy applies to:

- All County Council employees (including volunteers and agency staff);
- Councillors;
- Staff and Committee Members of Council funded voluntary organisations;
- County Council's partners;
- NHS partners;
- Local Authority maintained schools;
- County Council suppliers, contractors and consultants;
- Service Users; and
- Gloucestershire residents.

What are the aims and objectives of the strategy?

We aim to:

- Protect the Council's valuable resources by ensuring they are not lost through fraud but are used for improved services to Gloucestershire residents and visitors;
- Provide a Counter Fraud Service which:
 - Ensures that the resources dedicated are sufficient and those involved are trained to deliver a professional counter fraud service to the highest standards;
 - Proactively deters, prevents and detects fraud, bribery, corruption and theft;
 - Investigates suspected or detected fraud, bribery, corruption and theft;
 - Enables the Council to apply appropriate sanctions and recover all losses. In addition wherever possible the Council seeks to recover all proven financial losses through court action or by invoicing an individual. Where an employee is a member of the Local Government Pension Scheme, Teachers Pension Scheme or one of the Firefighters Pension Schemes, then in accordance with the provisions of those pension schemes, the Council will seek to recover any money owing as a result of that employee's grave misconduct, criminal, negligent or fraudulent acts or omission from the employee's pension benefits. Alternatively and again in accordance with the provisions of those pension schemes, the Council will seek full forfeiture of that members pension benefits where applicable.
- Provides recommendations to inform policy, system, risk management and control improvements, thereby reducing the Council's exposure to fraudulent activity;
- Create an environment that enables the reporting of any genuine suspicions of fraudulent activity. However, we will not tolerate malicious or vexatious allegations or those motivated by personal gain and, if proven, we may take disciplinary or legal action; and
- Work with our partners and other investigative bodies to strengthen and continuously improve our arrangements to prevent fraud and corruption.

What is GCC's approach to Countering Fraud?

Managing the Risk of Fraud and Corruption

- As with any risk faced by the Council, it is the responsibility of managers to ensure that fraud risk is adequately considered when preparing risk assessments in support of achieving strategic priorities, business plan, projects and programmes objectives and outcomes. In making this assessment it is important to consider the risk of fraud occurring rather than the actual incidence of fraud having occurred in the past. Once the fraud risk has been evaluated, appropriate action should be taken to mitigate those risks on an ongoing basis.
- Any changes in operations or the business environment must also be assessed to ensure any impacts, which might increase the risk or otherwise change the risk of fraud, bribery and corruption, are properly taken into account.
- Good corporate governance procedures are a strong safeguard against fraud and corruption. Adequate supervision, recruitment and selection, scrutiny and healthy scepticism must not be seen as distrust but simply as good management practice shaping attitudes and creating an environment opposed to fraudulent activity.
- Whilst all stakeholders in scope have a part to play in reducing the risk fraud, GCC's Members, Executive Directors and Management are ideally positioned to influence the ethical tone of the organisation and play a crucial role in fostering a culture of high ethical standards and integrity.
- The Council believes the best defence against fraud, corruption and bribery is to create a strong counter-fraud culture within the organisation and that a culture of honesty and openness is a key element in tackling fraud. The codes of conduct for Members and employees are based upon the Nolan principles of Standards in Public Life. In cases where Members or employees fail to adhere to these codes appropriate action will be taken against them. The seven Nolan principles of Standards in Public Life are:
 - Selflessness** – you must act solely in terms of the public interest and not in order to gain financial or other material benefits for yourself, family, or friends;
 - Integrity** – you should not place yourself under any financial or other obligation to outside individuals or organisations that might seek to influence you in the performance of your official duties;
 - Objectivity** – you must make choices on merit when making decisions on appointments, contracts, or recommending rewards and benefits for individuals;
 - Accountability** – you are accountable for your decisions and actions to the public and you must submit yourself to whatever scrutiny is appropriate;
 - Openness** – you should be as open as possible about all decisions and actions that you take. You should give reasons for your decisions and restrict information only when the wider public interest clearly demands;
 - Honesty** – you have a duty to declare any private interests relating to your work and you need to take steps to resolve any conflicts arising in the way that protects the public interest; and
 - Leadership** – you should promote and support these principles by leadership and example.
- GCC will fulfil the responsibility to reduce fraud and protect our resources by a strategic approach consistent with that outlined in Fighting Fraud and Corruption Locally, A strategy for the 2020s.

Fighting Fraud and Corruption Locally: Govern, Acknowledge, Prevent, Pursue.

GOVERN	Arrangements and Executive Support	We have robust arrangements and executive support to ensure counter-fraud, bribery and corruption measures are embedded throughout the organisation. The internal arrangements that are put in place are communicated throughout the organisation and publicly available to demonstrate the culture and commitment to preventing fraud.
ACKNOWLEDGE	Committing Support	The Council's commitment to tackling the threat of fraud is clear. We have strong whistleblowing procedures and support those who come forward to report suspected fraud. All reports will be treated seriously and acted upon. We will not, however, tolerate malicious or vexatious allegations.
	Assessing Risks	We will continuously assess those areas most vulnerable to the risk of fraud as part of our risk management arrangements. These risk assessments will inform our internal controls and counter fraud priorities. In addition, Internal Audit will carry out work in these high risk areas to assist management in detecting existing and new types of fraudulent activity. Examples of fraud indicators are provided at Appendix 1 and types of fraud are provided at Appendix 2.
	Robust Response	We will strengthen measures to prevent fraud. Internal Audit will work with our internal partners such as management, HR, Finance, Legal, policy makers and external partners such as the NHS, to ensure new and existing systems and policy initiatives are adequately fraud proofed.
PREVENT	Better use of Information Technology	We will make greater use of data and analytical software to prevent and detect fraudulent activity. We will look for opportunities to share data and fraud intelligence to increase our capability to uncover potential and actual fraud.
	Counter-Fraud Culture	We will promote and develop a strong counter fraud culture, raise awareness, provide a fraud e-learning tool and provide information on all aspects of our counter fraud work. This will include publicising the results of all proactive work, fraud investigations, successful sanctions and any recovery of losses due to fraud.

PURSUE	Fraud Recovery	A crucial element of our response to tackling fraud is recovering any monies lost through fraud. This is an important part of our strategy and will be rigorously pursued, where possible.
	Punishing Fraudsters	We will apply realistic and effective sanctions for individuals or organisations where an investigation reveals fraudulent activity. This may include legal action, criminal and/or disciplinary action, where appropriate.
	Enforcement	Appropriately trained investigators will investigate any fraud detected through the planned proactive work; cases of suspected fraud referred from internal or external stakeholders, or received via the confidential reporting procedure (whistleblowing). We will also work with relevant internal and external partners/external agencies/organisations.

PROTECT	Recognise the harm	We will recognise and protect the organisation against serious and organised crime.
	Protect itself	We will protect public funds, protect the organisation from fraud and cybercrime and also monitor and protect the organisation from future fraud risks.
	Protect its' residents	We will endeavour to protect individuals from becoming victims of crime and protect against the harm that fraud can do to the community.

Responsibilities

Stakeholder	Specific Responsibilities
Chief Executive	<p>Accountable for the effectiveness of the Council's arrangements for countering fraud and corruption.</p> <ul style="list-style-type: none"> Ensuring that the Council has a trained counter fraud resource in the organisation or has access to one; and Providing the Audit and Governance Committee with regular reports on the work of those leading on fraud.
Monitoring Officer	<p>To advise Councillors and Officers on ethical issues, standards and powers to ensure that the Council operates within the law and statutory Codes of Conduct/Practice. Overall responsibility for the maintenance and operation of the Confidential Reporting Procedure for Employees (Whistleblowing). And ensuring that:</p> <ul style="list-style-type: none"> Members, Audit and Governance Committee and portfolio leads are aware of counter fraud activity and that training is available to them: and That the fraud team is independent of process and it produces reports to relevant committees that are scrutinised by members
Executive Director of Corporate Resources (Section 151 Officer)	<p>To ensure the Council has adopted and implemented an appropriate Counter-Fraud and Corruption Policy/Strategy and that the Council has an adequately resourced and effective Internal Audit service to deliver "counter fraud" activity. By ensuring that:</p> <ul style="list-style-type: none"> The Chief Internal Auditor is assessing counter fraud resources, capability and have sufficient internal unfettered access; The Counter fraud team produce regular reports on activity, success and future plans; The Council participates fully in the bi-annual National Fraud Initiative (NFI) exercise and reports outcomes accordingly; The Council is measuring itself against the FFCL checklist.
Audit and Governance Committee	<p>To monitor the adequacy and effectiveness of the arrangements in place for combating fraud and corruption.</p> <ul style="list-style-type: none"> Receiving a report quarterly on the counter fraud activity which includes proactive and reactive work; Proactively supporting and challenging counter fraud activity; and Monitoring the adequacy and effectiveness of the arrangements in place for combating fraud and corruption.

Members	To comply with the Members Code of Conduct and related Council policies and procedures, to be aware of the possibility of fraud, corruption, bribery and theft, and to report any genuine concerns accordingly.
External Audit	Statutory duty to ensure that the Council has adequate arrangements in place for the prevention and detection of fraud, corruption, bribery and theft.
Internal Audit	<p>Responsible for developing and promoting to the Council the requirements of the Counter-Fraud and Corruption Strategy and monitoring and/or undertaking the investigation of any reported issues. To ensure that all suspected or reported irregularities are dealt with promptly and in accordance with this strategy and that action is identified to improve controls and reduce the risk of recurrence.</p> <ul style="list-style-type: none"> ▪ Present the Counter-Fraud and Corruption Policy Statement and Strategy to Cabinet for approval and annually to the Audit and Governance Committee, to support the Committee to fulfil their role. <p>Please see Appendix 3 – Fraud Response Plan.</p>
Executive Directors, Directors, Assistant Directors, Service Heads, Service Managers	To promote staff awareness and ensure that all suspected or reported irregularities are immediately referred to the Monitoring Officer and/or the Chief Internal Auditor. To ensure that there are mechanisms in place within their service areas to assess the risk of fraud, corruption, bribery and theft and to reduce these risks by implementing strong internal controls.
Staff	To comply with Council policies and procedures, to be aware of the possibility of fraud, corruption, bribery and theft, and to report any genuine concerns to management, the Monitoring Officer, Chief Internal Auditor or via the Whistleblowing procedure.
Public, Service Users, Partners, Suppliers, Contractors and Consultants	To be aware of the possibility of fraud and corruption against the Council and report any genuine concerns / suspicions.

Reporting, Advice and Support

The Council recognises that the primary responsibility for the prevention and detection of fraud rests with management. If you believe that someone is committing a fraud or you suspect corrupt practices, these concerns should be raised, in the first instance, directly with your supervisor/business unit manager, to the Chief Internal Auditor or, the Monitoring Officer in accordance with the Council's confidential reporting procedure (whistleblowing).

Employees who wish to raise a serious concern should do so verbally or in writing (marked 'Confidential') to the:

Monitoring Officer
Gloucestershire County Council
Shire Hall
Gloucester GL1 2TZ
Telephone: (01452) 328506

Alternatively employees may wish to use the Council's 24 hour "whistleblowing" answer phone service on Gloucester 01452 - 427052 or complete the [online Whistleblowing allegation form](#) which can be used for confidential reporting, to report any concern relating to possible fraud, bribery, corruption, misconduct or mal-practice/administration. We will treat all concerns or suspicions with discretion and in confidence.

The Monitoring Officer will refer all concerns in relation to possible financial impropriety to the Executive Director of Corporate Resources and/or the Chief Internal Auditor.

To avoid potentially contaminating the evidence, managers should not investigate any concerns themselves and instead immediately report all suspicions of fraud or corruption, as detailed above.

If you need advice or support, or would like to report a concern, please contact:

- Theresa Mortimer: Chief Internal Auditor on 01452 **328883**
or e-mail theresa.mortimer@gloucestershire.gov.uk or
- Janet Bruce: Counter Fraud Specialist on 01452 **328889**
or e-mail janet.bruce@gloucestershire.gov.uk
- Carlyne Wignall: Counter Fraud Specialist on 01452 **328887**
or e-mail Carolyne.wignall@gloucestershire.gov.uk
- Andrew Dangerfield: Counter Fraud Specialist on 01452 **425415**
or e-mail andy.dangerfield@gloucestershire.gov.uk

Further Information

Further information on relevant Council policy and practice and relevant publications can be found in the following documents:

- The Constitution ([PDF](#)) includes Financial Regulations, [Members Code of Conduct](#) and Contract Standing Orders;
- Confidential Reporting Procedure ([Whistleblowing](#));
- [Fraud Response Plan](#) (Appendix 3);
- [Anti-Bribery Policy](#) (Appendix 4);
- [Anti-Money Laundering Policy](#)
- [Risk Management Policy Statement and Strategy](#);
- [Internal Audit](#);
- [Information management and security policies](#);
- Employees Code of Conduct;
- [The Local Government Transparency Code 2015](#) (at [Gov.uk](#));
- [National Fraud Initiative](#) (NFI) (at [Gov.uk](#)); and
- [Fighting Fraud and Corruption Locally. A strategy for the 2020s](#) (at the [Chartered Institute of Public Finance & Accountancy](#)).

Strategy Review

The Executive Director of Corporate Resources and the Audit and Governance Committee will ensure the continuous review and amendment of this strategy and the relevant associated policies as necessary to ensure that it remains compliant with good practice, national public sector Codes of Practice and meets the needs of the Council.

Responsible Officer: Chief Internal Auditor

Review date: Frequency as required by legislative changes / May 2021

Appendix 1 - Key fraud indicators

A number of frauds can come to light because of suspicions aroused by, for instance, the behaviour of certain individuals. It is impossible to give a definitive list of fraud indicators or warning signs. However, the following are indicators that may, either alone or cumulatively with other factors, suggest the possibility of fraud and may therefore warrant further investigation or enquiry.

- **Unusual employee behaviour:** Refusal to comply with normal rules and practices, fails to take leave, refusing promotion, managers by-passing subordinates, subordinates by-passing managers, living beyond means, regularly working long hours, job dissatisfaction / unhappy employee, secretiveness or undue defensiveness.
- **Financial irregularities:** Key documents missing (e.g. invoices, contracts); absence of controls and audit trails; missing expenditure vouchers and official records; general ledger out of balance; bank and ledger reconciliations are not maintained or cannot be balanced; excessive movements of cash or transactions between accounts; numerous adjustments or exceptions; constant overdue pay or expense advances; duplicate payments; ghost employees on the payroll; large payments to individuals; excessive variations to budgets or contracts.
- **Poor procurement practice:** Too close a relationship with suppliers/contractors; suppliers / contractors who insist on dealing with only one particular member of staff; unjustified disqualification of any bidder; lowest tenders or quotes passed over with minimal explanation recorded; defining needs in ways that can be met only by specific contractors; single vendors; vague specifications; splitting up requirements to get under small purchase requirements or to avoid prescribed levels of review or approval.
- **Disorganisation:** Understaffing in key control areas; consistent failures to correct major weaknesses in internal control; inadequate or no segregation of duties.
- **Inadequate supervision:** Policies not being followed; lack of senior management oversight; inadequate monitoring to ensure that controls work as intended (periodic testing and evaluation); low staff morale, weak or inconsistent management.
- **Lax corporate culture:** Management frequently override internal control; climate of fear or a corporate culture; employees under stress without excessive workloads; new employees resigning quickly; crisis management coupled with a pressured business environment; high employee turnover rates in key controlling functions.
- **Poor work practices:** Lack of common sense controls; work is left until the employee returns from leave; post office boxes as shipping addresses; documentation that is photocopied or lacking essential information; lack of rotation of duties; unauthorised changes to systems or work practices.

Appendix 2 - Types of Fraud

Local authorities have reported a wide range of fraud types. The main areas of fraud that were previously reported continue to feature as significant risks. However, there are also new fraud types emerging and some of these are more prevalent in particular parts of the country. It is clear that a one size fits all approach is not appropriate and therefore the Council needs to remain vigilant and be aware of these types of fraud risks.

Known Fraud Risks Remaining Significant

Blue Badge – Use of counterfeit/altered badges, use when disabled person is not in the vehicle, use of a deceased person's Blue Badge, badges issued to institutions being misused by employees.

Grants – Work not carried out, funds diverted, ineligibility not declared.

Identity fraud – False identity / fictitious persons applying for services / payments including mandate fraud.

Internal fraud – Diverting Council monies to a personal account; accepting bribes; stealing cash; misallocating social housing for personal gain; working elsewhere while claiming to be off sick; false overtime claims; selling Council property for personal gain; wrongfully claiming benefit while working.

Payroll – False employees, overtime claims, expenses.

Pensions – Deceased pensioner, overpayments, entitlement overstated.

Personal budgets – Overstatement of needs through false declaration, multiple claims across authorities, third party abuse, posthumous continuation of claim.

Procurement – Tendering issues, split contracts, double invoicing.

Schools – Procurement fraud, payroll fraud, internal fraud.

Deprivation of Assets – where a person, or their representative, has deliberately deprived themselves of assets (capital) in order to reduce their ability to pay towards care costs.

Recruitment – Failing to disclose convictions or gaps in employment, misstating of qualifications and experience, nepotism.

Emerging / Increasing Fraud Risks

Business rates – Fraudulent applications for exemptions and reliefs, unlisted properties. (Not a specific County Council fraud risk).

Commissioning of services – Including joint commissioning, third sector partnerships – conflicts of interest, collusion.

Concessionary travel schemes – Use of concession by ineligible person, including Freedom Passes.

Cyber dependent crime and cyber enabled fraud – Enables a range of fraud types resulting in diversion of funds, creation of false applications for services and payments.

Disabled Facility Grants – Fraudulent applications for adaptations to homes aimed at the disabled.

Immigration – Including sham marriages. False entitlement to services and payments.

Insurance Fraud – False claims including slips and trips.

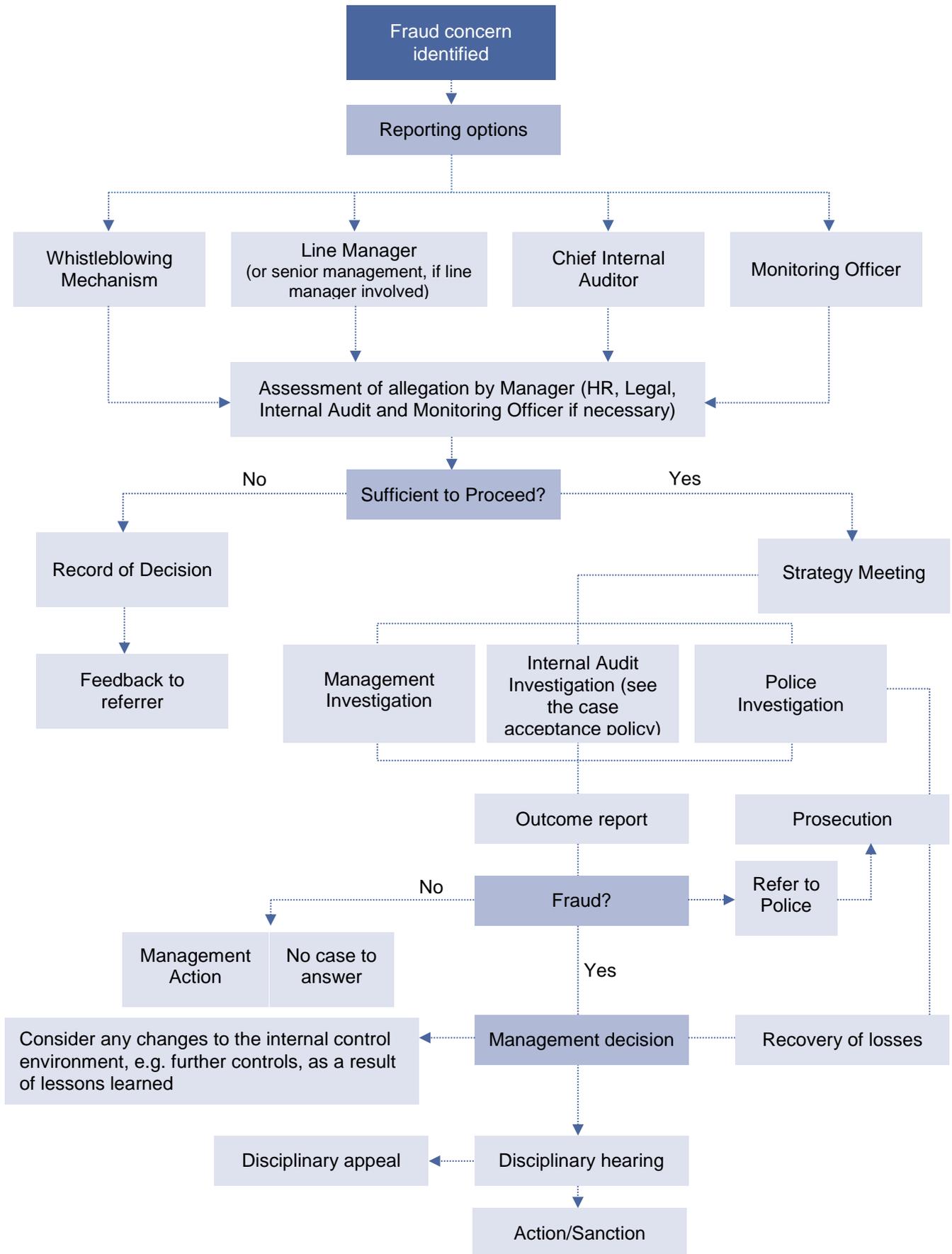
Local Enterprise Partnerships – Voluntary partnerships between local authorities and businesses. Procurement fraud, grant fraud.

New Responsibilities – Areas that have transferred to local authority responsibility e.g. Public Health grants, contracts.

Money laundering – Exposure to suspect transactions.

No recourse to public funds – Fraudulent claim of eligibility.

Appendix 3 - GCC's Fraud Response Plan



Appendix 4 - Anti-Bribery Policy

Introduction

The Council is committed to implementing and enforcing effective systems to counter bribery. Therefore, it is the Council's policy to conduct all aspects of its business in an honest and ethical manner at all times.

Bribery Act 2010

The Bribery Act 2010 came into force in the UK on 1st July 2011. It amends and reforms the UK criminal law and provides a modern legal framework to combat bribery in the UK and internationally. Staff need to be aware of their obligations under this Act, which sets out the criminality of accepting and giving of bribes. This applies to both individual staff and the Council corporately. The Bribery Act creates the following offences:

- Active bribery: promising or giving a financial or other advantage;
- Passive bribery: agreeing to receive or accepting a financial or other advantage;
- Bribery of foreign public officials; and
- The failure of commercial organisations to prevent bribery by an associated person (corporate offence).

The penalty under the Bribery Act is an unlimited fine and/or imprisonment up to a maximum of 10 years.

Full details of the Act can be found [here](#).

Policy

The aim of this policy is to help the Council act in accordance with the Bribery Act 2010, maintain the highest possible standards of business practice, and advise individuals of the Council's 'zero-tolerance' to bribery.

This policy applies to all councillors, permanent and fixed-term staff employed by the Council, and any contractors, consultants or other persons acting within or on behalf of the Council.

The Council will not:

- Make contributions of any kind with the purpose of gaining any commercial advantage;
- Provide gifts or hospitality with the intention of persuading anyone to act improperly, or to influence a public official in the performance of their duties; and
- Make, or accept, inducements of any kind.

Council Responsibility

The Council will:

- Keep appropriate internal records that will evidence the business reason for making any payments to third parties;
- Encourage employees to raise concerns about any issue or suspicion of malpractice at the earliest possible stage; and
- Ensure that anyone raising a concern about bribery will not suffer any detriment as a result, even if their concerns are not validated, providing there is no malicious intent.

Employee Responsibility

Employees must not:

- Accept any financial or other reward from any person in return for providing some favour;
- Request a financial or other reward from any person in return for providing some favour; and
- Offer any financial or other reward to any person in return for providing some favour.

Non Compliance

All employees have a role to play in enforcing the policy and are required to report any suspected breach in accordance with the Council's whistleblowing policy.

The Council will not tolerate bribery or corruption by its councillors, employees, suppliers, contractors, partners or service users and will take all necessary steps to investigate all allegations of bribery or corruption and pursue sanctions available in each case, including removal from office, disciplinary action, dismissal and/or prosecution under the Bribery Act 2010.

**Counter-Fraud
and Corruption**
Policy Statement and Strategy
2020-2023

June 2020