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To: All members, staff and partners

Central Bedfordshire has established itself as an authority that puts probity and accountability high on its agenda and one that takes issues of fraud and corruption seriously. Good Corporate Governance and the protection of the public's assets are a key priority for the Council within the current Corporate Strategy.

The public is entitled to demand conduct of the highest standard, and employees are expected to conduct themselves in accordance with the Code of Ethics, as detailed in Part F of the Constitution.

The Chief Executive expects the highest standards of political, professional and personal conduct to be upheld. It is against this background that Central Bedfordshire has agreed a new Anti-fraud Strategy in July 2009.

Please read the strategy, seek clarification where necessary and apply its principles in the conduct of your duties.

Jaki Salisbury
Chief Executive

Patricia Turner
Leader of the Council

Central Bedfordshire Anti-fraud Strategy Part 1

Anti-fraud and Corruption Policy

Introduction

This document sets out Central Bedfordshire's policy and strategy in relation to fraud and corruption. It has the full support of the Council's Members and Central Bedfordshire Management Team (CBMT)

Central Bedfordshire is committed to the eradication of fraud, corruption and misappropriation and to the promotion of high standards of integrity. Our desire is to be a model of public probity, affording maximum protection to the funds we administer.

To deliver Central Bedfordshire's corporate strategy, we need to maximise the financial resources available to us. In order to do this we must reduce fraud and misappropriation to an absolute minimum.

Furthermore, Central Bedfordshire recognises its fiduciary responsibility to protect public funds and we will endeavour to implement secure systems and high standards of conduct. We will seek the strongest possible sanctions against those who seek to defraud the Council. This includes our own members, officers, contracting partners and external individuals and organisations.

Our strategy to deal with fraud, corruption and misappropriation is built upon seven key concepts: Culture, Deterrence, Prevention, Detection, Investigation, Sanctions and Redress.

For the purposes of this policy, fraud is defined as the intentional distortion of records for gain; corruption as the offering or acceptance of inducements designed to influence official action; financial malpractice as theft of funds or assets from the Council or its clients and intentional, unauthorised breaches of financial

regulations; and misuse of official position as employees or their friends, relatives or acquaintances benefiting inappropriately from exercise of duty.

This policy excludes housing benefit fraud, which is carried out within the Benefits Service, and will be covered within a separate policy document.

Culture

Our strategy to reduce fraud is based on deterrence, prevention, detection, investigation, sanctions and redress within an over-riding anti-fraud culture. We will promote this culture across all our service areas and within the community as a whole. One pound lost to fraud means one pound less for public services. Fraud is not acceptable and will not be tolerated.

We will seek to promote an anti-fraud culture within our community by publicising the impact of fraud on the community. We will also seek to assist our partners and our community to understand and reduce fraud risks through a programme of awareness training. Furthermore, we will seek to deter fraudsters through specific publicity and general campaigns.

Central Bedfordshire takes a holistic approach to anti-fraud measures. Fraud prevention and system security is an integral part of the development of new systems and ongoing operations. Managers will consider the fraud risks and take advice where appropriate when implementing any financial or operational system.

The holistic approach extends to the investigation of allegations and the prevention of fraud through system reviews. The Internal Audit team provide the Council's fraud investigation and system audit functions in a seamless manner. They employ a multi-disciplinary approach to the deterrence, prevention, detection, investigation, sanctions and redress of fraudulent activity. In addition, the team are free to work with other agencies in the pursuance of Central Bedfordshire's anti-fraud aims.

Deterrence - The Corporate Framework

Central Bedfordshire takes ultimate responsibility for the protection of our finances and those that are administered on behalf of the Government or the Community. In turn, our managers have a duty to protect their service area from losses due to fraud and irregularity and are responsible for implementing proper internal controls.

The corporate framework, which underpins the operation of the Council, has a number of facets that exist to protect the Council against losses from fraud and act as a deterrent. These include:

- An established Standards Committee and an adopted code of conduct for Members.
- Members formally signing a declaration accepting the terms of the code of conduct.
- The constitution, financial regulations, standing orders and the scheme of delegation.
- Constitution arrangements which are disseminated to the public, partners, members and staff.
- Internal control reviews by Internal Audit and Risk Team.
- A confidential reporting code (“whistleblowing” procedure).
- An anti-fraud and corruption policy.
- Policies on the Proceeds Of Crimes Act (POCA) and the Regulation of Investigatory Powers Act (RIPA), and Money Laundering
- Data Protection procedure

- A complaints procedure.
- Relevant documents being made available to the public, partners, staff and members.
- Training for staff and members on the corporate strategy documents and what the arrangements mean for their behaviour.
- Monitoring and testing of the operation of the ethical framework.
- A dedicated team within the Internal Audit and Risk Management team whose work programmes includes proactive work.
- Participation in national anti-fraud initiatives and organisations like the CIPFA Better Governance Forum Counter Fraud Advisory Panel.
- The promotion of awareness of anti fraud and corruption issues reinforced by training and publicity.
- Effective disciplinary procedures as detailed in the staff handbook.
- Effective recruitment procedures.

The respective roles and responsibilities of stakeholders are detailed within this document. For clarity, the specific responsibilities are summarised at Appendix B.

The Fraud Risks:

Central Bedfordshire is responsible for the proper administration of its finances. This not only includes direct income and expenditure but also that which we administer on behalf of the Government, on behalf of our clients and that for which we are the responsible

accountable body. Fraudsters attack all of these sources of income and expenditure and our valuable assets.

Central Bedfordshire will be vigilant in all of these areas and will apply the same principles of deterrence, prevention, detection, investigation, sanctions and redress across all its services. The Council will not be afraid to tackle difficult or uncomfortable cases and will take a robust line and seek the maximum appropriate sanctions and redress in all areas of operation.

Members

Our Members are expected to act in a manner which sets an example to the community whom they represent and to the staff of Central Bedfordshire who implement their policy objectives.

Prevention

Our Members will comply with the Code of Conduct for Members and any ancillary codes that we implement. We will provide fraud awareness training to our Members and encourage an open and honest dialogue between Members and Officers.

These matters and other guidance are specifically brought to the attention of Members at the induction course for new Members and are in each Member's Handbook. We will ensure that the processes that are particularly vulnerable, such as planning, licensing, and disposals and tendering are adequately protected through internal control mechanisms.

Detection

Through Internal Audit and Risk Management reviews and the work of the Monitoring Officer we will ensure that the possibility of fraud is considered in all vulnerable areas and appropriate tests are devised to detect fraud.

Investigation

Allegations of fraud and corruption made against our Members will be fully investigated in accordance with the provisions of the Local Government Act 2000 and any subsequent statute or codes of practice. The Standards Committee is responsible for the initial assessment into allegations of members' breach of the Code of Conduct.

The Council will fully assist the Standards Committee or other law enforcement agencies with any investigation concerning a Member.

Allegations about Members that are received by the Internal Audit and Risk team will be referred immediately to the Monitoring Officer. The Monitoring Officer may utilise the Internal Audit and Risk team for the purposes of any investigation.

Sanctions and Redress

The Council will utilise its own Standards Committee to the fullest extent to promote high standards and regulate the conduct of our Members and will take action as required by the Standards Board for England.

Staff

Our officers are expected to conduct themselves in ways which are beyond reproach, above suspicion and fully accountable. No financial malpractice will be tolerated and those found guilty of it will be pursued, so that the most appropriate and severe sanctions are applied.

There is a special responsibility on our Central Bedfordshire Management Team (CBMT), Assistant Directors and Monitoring Officer to lead their staff by example. The Council expects these officers to set the standard by their own behaviour. This includes practicing the Nolan's principles of public life. (The Seven Principles of Public Life, identified by Nolan, are set out at Appendix A).

It is the responsibility of directors and managers to be aware of the

appropriate financial and other anti-fraud regulations and to be responsible for raising awareness of and ensuring conformance to them by the staff for whom they are responsible.

Prevention

We recognise that our systems are vulnerable from attack from within the organisation. Particularly by those fraudsters who gain inside knowledge of control weaknesses through their official position. Prevention is better than cure and all managers must ensure that as far as possible their systems are adequately protected by sound internal controls. It is the responsibility of all managers to establish and maintain systems of internal control and to ensure that the Council's resources are properly applied and on the activities intended. This includes responsibility for the prevention and detection of fraud, corruption and financial malpractice.

We will ensure that an adequate and effective internal audit is undertaken of the Council's systems and processes. Internal Audit provides a seamless operation to assist managers to implement proper controls and remedy control failures.

We will ensure that procedures relating to recruitment, staff conducts and disciplinary processes are robust and are followed. With regard to the vetting of new entrants, references will be taken in all cases and personal testimonials will not be accepted. Where qualifications are required for a particular post, candidates will be required to submit original certificates for checking. If a doubt arises as to the authenticity of a qualification, this will be verified with the examination board / professional body.

Where posts involve positions of trust, such as cash handling, legal or accountancy posts, reference checks with previous employers will incorporate specific questions as to the integrity of the applicants.

Where agency staff are being employed in positions where they have access to finance, personal data or other assets, their references will be checked direct with their previous employer. The

Council will not rely on references supplied by staffing agencies.

Where necessary, officers will undertake checks with the Criminal Records Bureau (CRB).

Detection

All internal audit reviews will have regard to the possibility of fraud. Auditors and Investigators will receive reciprocal training to ensure that both have a full understanding of system controls and potential fraud areas. We will undertake a series of proactive anti-fraud audits in high risk areas with a view to uncovering fraud and misappropriation.

The Council actively encourages the reporting of suspected acts of fraud or impropriety whether they be committed by colleagues or members. . All members of staff, the public and Councillors are encouraged to contact the Internal Audit and Risk team with any suspicion of fraud, corruption, financial malpractice or the misuse of official position. A free phone facility and an e-mail address is available for residents to contact the Internal Audit team.

In addition the Council operates a Confidential Reporting Code (Whistleblowing Policy) for those employees who wish to utilise the protection offered by the Public Interest Disclosure Act 1998.

We will utilise all methods available to detect fraud. This includes data matching, open source research, surveillance and intelligence led investigation. We will also actively participate in the Audit Commission's National Fraud Initiative (NFI).

Investigation

The Internal Audit team is charged with leading on any suspected issues of fraud or irregularity. The team works to the Assistant Director, Audit and Risk and will be free to examine all allegations of fraudulent, financial misconduct, corruption and other behaviour affecting the finances or integrity of the Council.

The team will investigate any allegation that may have a direct or indirect impact on the finances for which we are responsible. This will include cases where staff may have financial information relating to organisations which are, or have been, funded by the Council or with whom the Council have a contract. Staff have a duty to assist the Council with any matter under investigation. Failure to assist with an investigation may be considered as a breach of trust or failure to comply with financial regulations. This could lead to disciplinary action being taken.

Sanctions and Redress

We will seek the strongest available sanctions against staff who commit fraud against the Council, its clients or the public purse. This may include disciplinary action, prosecution and civil proceedings. Employees found guilty of gross misconduct at disciplinary for offences of fraud, theft, serious financial malpractice, using their position for personal gain or for the gain of others, will be subject to the Council's formal processes. This applies to employees who improperly benefit from the Council as a corporate body and not just those who steal funds from their own unit. It also applies to employees who defraud or steal from the Council's clients. We may also take disciplinary action against staff who commits fraud against other Local Authorities, or any other agency administering public funds.

At the conclusion of each investigation, the Investigator will produce a report. The manager whose responsibility encompasses the area of that investigation will formally accept the report and take the appropriate action (disciplinary or other). If the Assistant Director, Audit and Risk is not satisfied that the appropriate action has been undertaken they will refer the matter to the Director of Corporate Resources.

As with all disciplinary matters, the level of proof required is that of the balance of probability. Disciplinary cases involving allegations of fraud, corruption and financial malpractice will be handled on this basis.

The decision to refer the matter on for further action, such as prosecution, will be taken by the Director of Corporate Resources and the Council's Monitoring Officer upon a recommendation from the Assistant Director Audit and Risk in accordance with any prosecution policy in force at the time.

Internal Audit will highlight any system weaknesses that are identified as a result of an investigation. These will be addressed through an agreed action plan. The relevant service area manager is responsible for implementing the action plan. The Internal Audit and Risk team will monitor implementation of agreed actions. Failure to implement adequate system controls following a loss to fraud will be the subject of a report to the relevant Director, CBMT and/or Committee. All potential misconduct cases must be handled using the Authority's Disciplinary Procedure and Internal Audit's investigating officers will liaise with line managers and Human Resources advisers to ensure effective use of the Authority's procedures.

Contractors and Partners

Those organisations undertaking work on behalf of the Council are expected to maintain strong anti-fraud principles. We are happy to work with such organisations and to provide advice on anti-fraud measures. Through contract documentation we will ensure that our partners take the issue of fraud seriously. Our contractor partners will be expected to have adequate recruitment procedures and controls when they are handling finance on behalf of the Council. This expectation will be written into all contract terms and agreements.

Prevention

We will expect our partners to have adequate controls in place to minimise fraud. We will provide fraud awareness training to our partners as required. We will also provide support and training to our community partners to help them implement proper controls and protect the funds they administer.

Detection

Where our partners are involved with the administration of our finances, or those for which we have responsibility, we will conduct internal audit reviews and pro-active anti-fraud exercises as we would for our own service areas.

Investigation

Our partners will provide full access to their financial records, as they relate to our finances, and their staff will be required to assist fully with any investigation. These conditions will be included in any contract terms or agreements. Personnel records of any person suspected of being involved in fraud will be made available to Internal Audit.

Sanctions and Redress

We will seek the strongest available sanctions against contractor staff who commit fraud against the Council or who commit fraud against the public purse. We may request that the organisation takes appropriate disciplinary action against the individual and / or we may require that they are removed from the Central Bedfordshire account. The ability to request removal of staff will be written into contract terms.

At the conclusion of each investigation, the Investigator will produce a report. The manager whose responsibility encompasses the area of that investigation will formally accept the report and take the appropriate action (disciplinary or other). If the Assistant Director Audit and Risk is not satisfied that the appropriate action has been undertaken, they will refer the matter to the relevant Commissioning/Contract Manager and ultimately the Director for the relevant service as well as the Director of Corporate Resources.

The decision to refer the matter on for further action, such as prosecution, will be taken by the Assistant Director Audit and Risk in consultation with the Director of Corporate Resources, Service

Director and the Monitoring Officer, in accordance with any prosecution policy in force at the time.

System weaknesses identified as a result of fraud investigations will be highlighted by Internal Audit. The partner organisation will be expected to address these issues. Failure to implement adequate system controls following a loss to fraud will be the subject of a report to the Service Director, CBMT and/or Committee.

All partners and contractors will be responsible for any losses affecting Council funds attributable to their employees. This will be written into contract terms.

The Public and External Organisations

Members of the public receive financial assistance and benefits from the Council through a variety of sources. These include Council Tax Benefit, National Assistance and Children's Act payments, and various Grants. Unfortunately, all of these areas have been the subject of attack by fraudsters. This means less money is available for those in genuine need. Our fraud effort will be balanced against our desire to ensure genuine claimants receive their full entitlement. We will apply the same principles in dealing with fraud in all of areas of expenditure that directly support the community.

Prevention

We will implement strong systems of verification of all claims for all types of financial assistance. We will utilise all data available to corroborate information given by applicants for the purposes of prevention and detection of fraud. We will also monitor and review grants and assistance given to external organisations to ensure applications are genuine. All our staff involved in assessing applications will be given ongoing fraud awareness training.

Detection

We will utilise formal referral procedures for all assessment staff

and encourage early referral of suspected cases.

We will participate in national and local initiatives, including data matching and work with all Government agencies to detect and prevent fraud and other crimes affecting the well-being of our community.

We will analyse fraud trends in order to identify high risk areas and undertake pro-active anti-fraud drives based on that analysis.

We encourage the public to make use of our 24 hours free fraud hotline **0800 587 8277** and our e-mail address **“tellusaboutfraud@centralbedfordshire.gov.uk”** to report any suspected fraud. We will evaluate all referrals received from members of the public and commence investigation into all appropriate cases.

Investigation

Internal Audit are responsible for investigating all allegations of fraud, with the exception of Housing Benefits. A dedicated Team has been established for investigations in this area. Internal Audit will work with other public sector bodies including; the Department of Work and Pensions (DWP), the Police, Revenue & Customs and the Immigration Service for the purposes of preventing, detecting and investigating crime. The Council is a member of the CIPFA Counter Fraud Group. Internal Audit will liaise with these agencies while utilising their services, where applicable, to undertake their investigations.

Sanctions and Redress

We intend to apply a sanction in all appropriate cases of fraud and attempted fraud. This will range from official warnings to criminal prosecution. In all cases, we will seek recovery of any fraudulently obtained amounts and we will utilise all means available to us to recover these amounts. This will include freezing assets, confiscation orders, civil litigation and general debt recovery.

We will use the Council’s own legal team, external legal advisors and the police to bring offenders to justice. Prosecution will include any instance where the Council has been deceived into providing assistance.

As a deterrent, we may also publicise our successful sanctions in the local press.

Anti-fraud Strategy Part 2

Prosecution Policy

Introduction

The Council’s anti-fraud policy and strategy sets out our aims and objectives with regard to tackling fraud and corruption. It states that we will seek the strongest possible sanction against any individual or organisation that defraud, or seek to defraud the Council. The use of sanctions will be governed by the following policy and the principles of the policy shall apply equally to any fraud against the Council or against funds for which the Council has responsibility.

Objectives

The objectives of this policy are:

1. To ensure that the Council applies a full range of sanctions in a just and consistent manner.
2. To ensure that sanctions are applied in an effective and cost efficient manner.
3. To ensure that the sanction decision making process is stringent, robust and transparent.

This policy is designed to provide a framework within which to ensure the most appropriate resolution to a case is reached. The sanction decision will have regard at all times to the Council’s

disciplinary policy and anti-fraud policy objectives, the individual circumstances of each person concerned and the overall impact of the punishment to both the individual and the community.

A range of sanctions is available to the Council. These include disciplinary action, civil proceedings, criminal proceedings, official cautions and administrative penalties.

The ultimate sanction available to the Council is criminal prosecution. We recognise that this is a serious step to take and the decision to refer cases for prosecution will not be taken lightly.

In some cases, the ultimate decision on prosecution will be taken by the Crown Prosecution Service. This will be as a result of a referral of cases to the Police. We will utilise the Police in cases where their additional powers are required to secure evidence or recovery of funds or where the matter is considered too serious to be pursued in-house.

We will utilise the Council's Legal Service and external legal advisors to undertake criminal prosecution and civil proceedings. In these cases, the decision to refer cases for prosecution will be taken by the Assistant Director Audit and Risk in consultation with the Director of Corporate Resources, the Service Director and the Monitoring Officer.

In appropriate cases, we will also utilise the prosecution arm of other public agencies. This will usually be for cases involving joint investigations.

When considering a case for prosecution, it is generally accepted that there are two "tests" to be applied – the evidential test and the public interest test. Only when both these tests are satisfied can a case be considered suitable for prosecution.

Evidential Test

Is there enough evidence to provide "a realistic prospect of conviction"?

In order to ensure that a "realistic prospect of conviction" exists, officers of the Internal Audit team will at all times ensure that investigations are conducted in accordance with relevant legislation and in line with published Codes of Practice and Guidance with regard to evidence gathering, interviewing and rules of disclosure.

The Council does not have the resources of the police and CPS available to it and to ensure the cost effectiveness of actions, will require the evidence to be of a standard to make the prospect of a conviction highly likely.

The evidence gathered will be examined in the first instance by the investigator and their manager. When both are satisfied that sufficient evidence exists to successfully prosecute and that the Public Interest test is also satisfied, in consultation with the Council's legal team and any external advisors, the case file will be passed on to the police for investigation. Both the Council's Legal team and the CPS will apply their own inspection of the evidence to ensure that a realistic prospect of conviction exists.

Public interest Test

In order to ensure consistency and correctness when considering a case for Sanction / Prosecution, the guidelines applied by the Crown Prosecution Office – as detailed in Section 10 Prosecution of Offences Act 1985 will be followed by officers of the Internal Audit team. In addition, the guidance provided by relevant Government agencies on prosecution will also be considered.

Public interest Factors

- A conviction is likely to result in a significant sentence.
- The defendant was in a position of authority or trust.
- The evidence shows that the defendant was a ringleader or an organiser of the offence.
- There is evidence that the offence was premeditated.

- There is evidence that the offence was carried out by a group.
- The defendant's previous convictions or cautions are relevant to the present offence.
- There are grounds for believing that the offence is likely to be continued or repeated, for example, by a history of recurring conduct; or the offence, although not serious in itself, is widespread in the area where it was committed.
- Aggravating and mitigating factors will be taken into consideration when deciding on the appropriate sanction.

Officer Fraud and Corruption

In all cases of fraud, financial misconduct, serious and intentional breach of financial regulations and corruption committed by officers we will seek disciplinary action. The normal recommendation would be gross misconduct.

Where a financial loss has been identified, we will always seek to recover this loss either through the civil or criminal process.

Fraud committed by officers will also be considered for criminal prosecution.

The factors that will affect our decision to prosecute will be based on the evidential and the public interest test. We will seek prosecution in all cases involving theft from vulnerable clients or where there is evidence of corruption of public officials.

Anti-fraud Strategy Part 3

Fraud Response Plan – Internal Fraud

Part three of the strategy explains how managers should deal with suspicions of fraud and what steps they should take on discovering a fraud. For operational reasons, this section has been omitted from this publication and has been circulated separately to Service Area

Managers.

Anti-fraud Strategy Part 4

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APPENDIX A

Nolan Committee Report – The Seven Principles of Public Life

Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and action that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands it.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.

APPENDIX B

Stakeholder	Specific Responsibilities
Chief Executive	Ultimately accountable for the effectiveness of the Council’s arrangements for countering fraud and corruption.
Monitoring Officer	To advise Councillors and officers on ethical issues, standards and powers to ensure that the Council operates within the Law and statutory Codes of Practice.
Director of Corporate Resources (Section 151 Officer)	To ensure the Council has an adequately resourced and effective Counter Fraud and Internal Audit and Risk Management Service.
Audit Committee	To monitor the Council’s policies and consider the effectiveness of the arrangements for Counter Fraud and Whistleblowing.
Standards Committee	The Committee monitors and advises upon the content and requirement of Codes, Protocols and other procedures relating to standards of conduct throughout the Council.
Councillors	To support and promote the development of a strong counter fraud culture.
External Audit	Statutory duty to ensure that the County Council has in place adequate arrangements for the prevention and detection of fraud, corruption and theft.

Internal Audit and Risk Team	Responsible for developing and implementing the Anti Fraud Strategy and investigating any issues reported under this policy and the Confidential Reporting (Whistleblowing) Policy. To ensure that all suspected or reported irregularities are dealt with promptly and in accordance with this policy and that action is identified to improve controls and reduce the risk of recurrence.
Managers	To promote staff awareness and ensure that all suspected or reported irregularities are immediately referred to Internal Audit. To ensure that there are mechanisms in place within their service areas to assess the risk of fraud, corruption and theft and to reduce these risks by implementing robust internal controls.
Staff	To comply with Council policies and procedures, to be aware of the possibility of fraud, corruption and theft, and to report any genuine concerns to the appropriate management, the Chief Executive, the Director of Corporate Resources, the Monitoring Officer, or the Internal Audit and Risk team .
Public, Partners, Suppliers, Contractors and Consultants	To be aware of the possibility of fraud and corruption against the Council and report any genuine concerns or suspicions.