

## SOUTH HOLLAND DISTRICT COUNCIL

**Report of:** Head of Internal Audit

**To:** Governance and Audit Committee, 14<sup>th</sup> December 2017

**Author:** Emma Hodds, Head of Internal Audit for South Holland DC

**Subject:** Counter Fraud, Corruption & Bribery Policy and Whistleblowing Policy.

**Purpose:** The Counter Fraud, Corruption & Bribery Policy and the Whistleblowing Policy have been updated in line with best practice and relevant legislation, and also to ensure that the policies reflect the practice at Breckland District Council.

### **Recommendation(s):**

- 1) That Committee approve and agree the Counter Fraud, Corruption & Bribery Policy and the Whistleblowing Policy.

### **1.0 BACKGROUND**

- 1.1 The Committee recently carried out a self-assessment against CIPFA best practice, and as part of this assessed the principles which display best practice and how the Committee meet these.
- 1.2 One these principles – *“Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks”* – had an action point which was to ensure that the fraud related policies were updated and brought to the Committee for review and approval.
- 1.3 The Head of Internal Audit annual report on the 2016/17 financial year, which was reported to Committee in June 2017, also highlighted that these policies were due a review and update.
- 1.4 The Committee’s terms of reference state that one of the areas of responsibility is – *“To review the Council’s arrangements to counter fraud and corruption, with particular regard to the policies on: Counter Fraud, Whistleblowing and Money Laundering.”* This report therefore enables the Committee to fulfil and meet their obligations.
- 1.5 In relation to the Money Laundering Policy, this is currently being drafted to reflect the new regulations that came in to effect in June 2017 and will be brought to the Committee at a later date.
- 1.6 The Counter Fraud, Corruption and Bribery Policy (**Appendix 1**) has been updated to ensure that best practice is followed and the opportunity has also been taken to update the responsible officers. This Policy is now in line with the Policy at Breckland, which means that all staff across both Councils work to the same Policy.
- 1.7 The Whistleblowing Policy (**Appendix 2**) has been updated to reflect the correct responsible officers and also ensure that this Policy is in line with the Policy at Breckland, which again ensures that all staff across both Councils work to the same Policy.

1.8 It has been agreed with the Chair and Vice-Chair of the Policy Development Panel that these policies should be reviewed and approved by the Governance and Audit Committee.

## 2.0 **OPTIONS**

2.1 To review and approve the Counter Fraud Corruption & Bribery Policy and Whistleblowing Policy.

2.2 To review but not approve the Counter Fraud Corruption & Bribery Policy and Whistleblowing Policy.

2.3 To review and approve with enhancements the Counter Fraud Corruption & Bribery Policy and Whistleblowing Policy.

## 3.0 **REASONS FOR RECOMMENDATION(S)**

3.1 To ensure that the policies are regularly reviewed and updated, thereby ensuring that appropriate up to date arrangements are in place.

## 4.0 **EXPECTED BENEFITS**

4.1 To encourage the prevention and identification of fraud and corruption, to raise awareness and to provide a confidential reporting process.

## 5.0 **IMPLICATIONS**

### 5.1 **Crime and Disorder**

5.1.1 By reducing the risk of fraud, corruption and money laundering, the Council can help reduce the risk of crime.

### 5.2 **Risk Management**

5.2.1 Appropriate and effective whistleblowing arrangements will help reduce the risk of fraud, corruption and money laundering.

### 5.3 **Stakeholders**

5.3.1 In updating these policies we have consulted with Executive Management Team and legal services.

## 6.0 **WARDS/COMMUNITIES AFFECTED**

6.1 Not applicable.

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Background papers: - None

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**Key Decision:** No

**Exempt Decision:** No

**This report refers to a Mandatory Service**

**Appendices attached to this report:**

Appendix 1 Counter Fraud, Corruption and Bribery Policy

Appendix 2 Whistleblowing Policy