

# **Anti-Fraud and Corruption Policy (including Whistleblowing) – Annual Update**

Report of the Internal Audit Manager

## **Recommended:**

**That the update on the Anti-Fraud and Corruption Policy (including Whistleblowing) be noted.**

### **SUMMARY:**

This report provides an update on the Council's Anti-Fraud and Corruption Policy (including Whistleblowing).

## **1 Introduction**

- 1.1 The Terms of Reference for the Audit Committee include the monitoring of Council policies on whistleblowing and the Anti-Fraud and Corruption Policy.
- 1.2 The Anti-Fraud and Corruption Policy which includes Whistleblowing is provided in the Annex. The purpose of this policy is to demonstrate the Council's commitment to the prevention, deterrence, detection and investigation of all forms of fraud and corruption.
- 1.3 Fraud and corruption are sensitive and damaging issues which can lead to financial loss, bad publicity and loss of public confidence in the way public money is being used. It is therefore important that the Council has robust systems and procedures in place to ensure that the risk of impropriety is minimised, as far possible, and that where instances do occur, there is a prompt and effective response to them.

## **2 Anti-Fraud and Corruption Policy (including Whistleblowing)**

- 2.1 The Anti-Fraud and Corruption Policy covers the following main areas:
  - (i) Definitions of fraud and corruption.
  - (ii) Roles and responsibilities of Members and Officers.
  - (iii) Anti-fraud and corruption framework.
  - (iv) Responding to allegations and concerns raised internally and externally (Whistle-blowing).
  - (v) Actions to be taken when fraud or corruption is discovered.

- 2.2 The policy provides definitions of fraud and corruption and the roles and responsibilities of officers and Members. It explains the Anti-Fraud and Corruption Framework including the measures established in the Constitution and the responsibilities for monitoring, investigation and review of Council business, decisions and systems. It also sets out how the response to any allegations and concerns about fraudulent or corrupt activity should be handled and the actions to be taken when fraud or corruption is uncovered.
- 2.3 There have been no allegations or concerns about fraudulent or corrupt activity raised during 2023-24 to date.
- 2.4 The policy is provided in the Annex for reference. This was reviewed in March 2024 and no changes have been made as a result.

### **3 Corporate Objectives and Priorities**

- 3.1 The Anti-Fraud and Corruption Policy (including Whistleblowing) supports the Council's four strategic aims for maintaining and improving quality of life in Test Valley, by ensuring that the risk of impropriety is minimised and that there are systems in place to respond to any allegations should they occur.

### **4 Consultations/Communications**

- 4.1 The Head of Finance and Revenues (S151 Officer) and Head of Legal and Democratic Services (Monitoring Officer) have been consulted on this policy.

### **5 Risk Management**

- 5.1 This Anti-Fraud and Corruption Policy gives consideration to the risk of fraud and corruption and the responsibilities for how this risk should be monitored and managed.

### **6 Resource Implications**

- 6.1 There are no resource implications associated with this report.

### **7 Equality Issues**

- 7.1 The report is for information purposes, so the Council's EQIA process does not need to be applied.

### **8 Conclusion**

- 8.1 This report provides an update on the Council's Anti-Fraud and Corruption Policy (including Whistleblowing).

Background Papers (Local Government Act 1972 Section 100D)

None

Confidentiality

It is considered that this report does not contain exempt information within the meaning of Schedule 12A of the Local Government Act 1972, as amended, and can be made public.

No of Annexes:	1		
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