

COUNTER FRAUD STRATEGY & WHISTLEBLOWING POLICY & PROCEDURE

Audit Committee – 5 October 2023

Report of: Audit Manager

Status: For Consideration

Also considered by: None

Key Decision: No

Portfolio Holder: Cllr. Kevin Maskell

Contact Officer: Jennifer Warrillow, Ext. 7053

Recommendation to Audit Committee:

- (a) Review and note the Counter Fraud and Corruption Strategy;
- (b) Review and note the Whistleblowing Policy & Procedure

Reason for recommendation: The Counter Fraud and Corruption Strategy and the Whistleblowing Policy are key components of the Council's effective response to fraud and corruption risks. Audit Committee is responsible for monitoring and oversight of these policies and is therefore requested to review and note the revised policies.

Introduction and Background

- 1 The Counter Fraud and Corruption Strategy and Whistleblowing Policy are both important components in the Council's fight against fraud. The Strategy is designed as a high level framework which sets out the Council's approach towards fraud (prevention, detection and investigation) including the desired culture. The Whistleblowing Policy is a key part of the control framework to detect fraud. It is intended to be comprehensive, encouraging staff (and other relevant individuals) to raise concerns while providing them with all the information they need to do so.
- 2 Both policies were last approved by the committee in 2020. They have both been reviewed and reflect current recommended practice.

Other options Considered and/or rejected

None

Key Implications

Financial

There are no direct financial implications associated with this report.

Legal Implications and Risk Assessment Statement.

While a whistleblowing policy is not mandatory, the existence of such a policy helps to demonstrate the Council's compliance with, and commitment to, whistleblowing law as located in the Employment Rights Act (as amended by the Public Interest Disclosure Act 1998).

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Net Zero Implications

The decisions recommended through this paper have a remote or low relevance to the council's ambition to be Net Zero by 2030. There is no perceived impact regarding either an increase or decrease in carbon emissions in the district, or supporting the resilience of the natural environment.

Conclusions

The Counter Fraud and Corruption Strategy and the Whistleblowing Policy have been reviewed and are in line with the latest good practice. They are designed to strengthen the Council's counter fraud culture and promote accountability for counter fraud throughout the Council.

As those charged with governance of counter fraud matters, the Audit Committee is requested to review both of these revised policies.

Appendices

Appendix A – Counter Fraud & Corruption Strategy

Appendix B – Whistleblowing Policy & Procedure

Background Papers

None

Jennifer Warrillow

Audit Manager