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Audit and Risk Committee

Tuesday 17 November 2026 at 7.00 pm

in the Council Chamber, Council Offices, Market Street, Newbury

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Date of despatch of Agenda: Monday 9 November 2026

For further information about this Agenda, or to inspect any background documents referred to in Part I reports, please contact Gordon Oliver on 01635 519486
e-mail: gordon.oliver1@westberks.gov.uk

Further information and Minutes are also available on the Council's website at www.westberks.gov.uk

West Berkshire COUNCIL

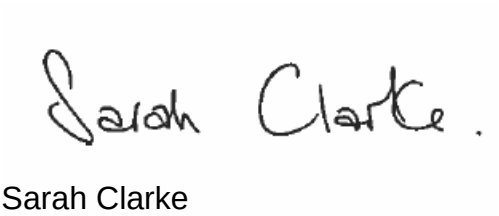
To: Councillor Erik Pattenden (Chairman), Councillor Ross Mackinnon (Vice-Chairman), Councillor Jeremy Cottam, Councillor Laura Coyle, Councillor Carolyne Culver, Councillor Billy Drummond, Councillor Owen Jeffery, and and Simon Carey

Substitutes: Councillors Adrian Abbs, Dennis Benneyworth, Paul Dick, Alan Macro and Stephanie Steevenson

Agenda

Part I

		Page No.
1	**Apologies** To receive apologies for inability to attend the meeting (if any).	1 - 2
2	**Minutes** To approve as a correct record the Minutes of the meeting of this Committee held on 29 September 2026.	3 - 8
3	**Action Log** Purpose: To be informed about the actions taken from past meetings.	9 - 10
4	**Declarations of Interest** To remind Members of the need to record the existence and nature of any personal, disclosable pecuniary or other registrable interests in items on the agenda, in accordance with the Members' Code of Conduct.	11 - 12
5	**Work Programme** Purpose: To consider the work programme for the next 12 months.	13 - 14
6	**Review/Update to the Anti-Fraud Policy and Related Policies** The Council's policies covering Anti-Fraud and Corruption, Anti-Money Laundering and the Bribery Act were last reviewed in 2023, they are required to be reviewed every three years to ensure they reflect up to date guidance and relevant legislation. The Whistleblowing Policy was last reviewed in 2024 but required updating to reflect changes needed as a result of the Employment Rights Act 2025.	15 - 70



Sarah Clarke
Executive Director - Resources

West Berkshire Council is committed to equality of opportunity. We will treat everyone with respect, regardless of race, disability, gender, age, religion or sexual orientation.

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Audit and Risk Committee – 17 November 2026

Item 1 – Apologies for Absence

Verbal Item

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Note: These Minutes will remain DRAFT until approved at the next meeting of the Committee

AUDIT AND RISK COMMITTEE

MINUTES OF THE MEETING HELD ON TUESDAY 29 SEPTEMBER 2026

Present: Councillor Erik Pattenden (Chairman), Councillor Ross Mackinnon (Vice-Chairman), Councillor Laura Coyle, Councillor Carolyne Culver, Councillor Billy Drummond, Councillor Owen Jeffery, Councillor Stephanie Steevenson (Substitute) (In place of Councillor Jeremy Cottam), and Simon Carey (Independent Co-opted Member) (via Zoom)

Also Present: Councillor Denise Gaines (Executive Portfolio Holder – Panning and Housing), Toby Bradley (Service Lead, Financial Management), Sarah Clarke (Executive Director (Resources)), Bob Dray (Interim Service Lead - Planning), Julie Gillhespey (Audit Manager), April Peberdy (Service Director - Community Services), Martyn Sargeant (Service Director (Strategy & Governance)) and George Winterbourne (Service Lead - Finance & Strategic Assets), Stephen Chard (Clerk), Gordon Oliver (Zoom Host)

Apologies for inability to attend the meeting: Councillor Jeremy Cottam

PART I

20 Minutes

The Minutes of the meeting held on 23 June 2026 were approved as a true and correct record and signed by the Chairman.

The Minutes of the first extraordinary meeting held on 28 July 2026 were approved as a true and correct record and signed by the Chairman.

The Minutes of the second extraordinary meeting held on 28 July 2026 were approved as a true and correct record and signed by the Chairman.

21 Action Log

The Committee considered the Action Log (Agenda Item 3).

It was noted that action 26-20 was still in progress and had not been completed as indicated in the Action Log.

Satisfied with the information presented, the Committee agreed that the updates could be noted.

22 Declarations of Interest

There were no declarations of interest received.

23 Work Programme

Officers requested that the Strategic Risk Register Update be slipped from the November meeting to the January meeting to allow it to be presented alongside the Internal Audit update. The Committee agreed to this amendment.

24 Planning Constitution Amendments - National Scheme of Delegations

Councillor Denise Gaines (Executive Portfolio Holder – Planning and Housing) and Bob Dray (Interim Service Lead – Planning) presented the proposed Planning Constitution Amendments (Agenda Item 6).

The following points were raised in the debate:

- It was confirmed that there had been no feedback from the Constitution Review Task Group regarding the proposed amendments.
- There was a question about whether officers and Members would have sufficient guidance and training to minimise the risk of legal challenges around the interpretation and application of the gateway tests. Officers explained that one of the tests for an application to be referred to committee was around the significance of the application. This was a matter of planning judgement, which was why an experienced planning officer would be involved. Statutory guidance provided examples of how to interpret the tests. There would be regular meetings between the nominated Member and officer, with a legal advisor present until all parties were familiar with the process. A proforma was being developed, which would contain relevant questions/prompts and would also act as a record of the decision as to why each application was referred to committee or not.
- Officers were asked how the anticipated efficiencies of going from three planning committees to one would be measured. It was confirmed that the main measure would be the number of applications going to committee, which would be extracted from back office systems, with a Power BI dashboard providing live data.
- It was noted that under current arrangements, District Planning Committee only met when applications were referred up from one of the Area Planning Committees. Also, there was a significant imbalance in the number of applications being considered by the two Area Planning Committees. Moving to a single committee should reduce the number of meetings that had to be cancelled due to a lack of applications.
- Members asked about what weight would be given to letters from residents in relation to particular planning applications. It was explained that the number of letters received was not a material planning consideration - what mattered was the content of those letters.
- It was noted that ‘Member flagging’ would replace the current call-in system. However, this would only be used to ‘flag’ the application to the nominated Member and officer for consideration. An online form was being developed for this purpose, with supporting guidance to explain the legal tests.
- Clarification was sought as to whether Ward Members would be expected to submit letters of support/objection under the new system. It was confirmed that they would be able to make representations in the same way as anyone else.
- Officers were asked what measures would be put in place to ensure that triage and gateway test processes for Schedule 2 applications were transparent and robust. It was explained that there was a requirement for every decision of the nominated Member and officer to be recorded – these would be included in the officer’s report. Back office systems were due to be updated to pull this information to the front-facing website.
- Members asked how the Planning Service would monitor and report on whether applications that raised significant local issues were being filtered out from committee consideration. It was confirmed that Power BI dashboards would facilitate monitoring and review.

- It was suggested that other local authorities with a single planning committee be approached to understand what feedback they had received from Members. Officers stressed that the proposal was based on knowledge of past workload. A review of other local authorities with multi-area committees had been carried out and found that many were considering going down to a single committee.
- Clarification was sought as to what might happen if West Berkshire Council chose not to accept the reforms. Officers explained that the Council would have a cohort of applications which the current Constitution directed should go to committee. However, this would not be permitted under law, so a backlog of applications would build up, which would affect wider service delivery. Applicants would be able to appeal against non-determination, leading to legal challenges, appeals and associated costs, as well as reputational harm. It was stressed that the changes were legal requirements and were not optional.
- Members asked about the composition of the new Planning Committee. It was confirmed that this would be comprised of 11 Members and would reflect the political makeup of the Council. No recommendations had been made as to the geographical makeup of the Committee – this would be up to each political group. A report would go to Council allocating seats to the new Planning Committee alongside this report. It was not proposed to change allocations to other committees at this point.
- Officers were asked if they had sufficient staff resources to process all the applications. It was noted that it was more resource-intensive to bring an application to committee, so there should be less call on staff resources under the new system.
- It was suggested that the changes be clearly communicated to town/parish councils. Officers indicated that an email would be sent out and the matter would be discussed at the next District Parish Conference.

RESOLVED to:

a) Replace Section 8 (Service Director – Development and Housing) of the Scheme of Delegation in Part 11 of the Constitution with the changes shown in Appendix A to implement the National Scheme of Delegation and ensure the amended Constitution is in accordance with the Planning and Infrastructure Act 2025 and the Town and Country Planning (Discharge of Local Planning Authority Functions) (England) Regulations 2026.

b) Amend Part 6.8 Appendix Planning Committees with the changes shown in Appendix B to replace the existing three committee structure with a single Planning committee.

c) Delegate to the Monitoring Officer to make any minor substantive changes to the Constitution they deem necessary to ensure the Council's planning delegation arrangement comply with the Planning and Infrastructure Act 2025 and the Town and Country Planning (Discharge of Local Planning Authority Functions) (England) Regulations 2026. This delegated authority is provided that any such changes are the minimum necessary to ensure compliance, and subject to the amendments being ratified by Full Council as soon as practicable.

d) Endorse a review of the new arrangements by the Service Lead for responsibility for planning between 6 and 12 months following implementation.

25 Internal Audit Update Report: Q1 2026/27

JULIE GILLHELSPIE (AUDIT MANAGER) PRESENTED THE INTERNAL AUDIT UPDATE REPORT: Q1 2026/27 (AGENDA ITEM 7).

The following points were raised in the debate:

- April Peberdy (Service Director - Community Services) was invited to provide an update in relation to recommendations made following a previous audit of the West Berkshire Lottery. She confirmed that an officer had now been recruited whose duties would include management of the lottery contract. Their priority upon starting would be to address the points raised within the audit report in relation to the lottery.
- Members expressed concern that the audit only provided limited assurance in relation to compliance with Gambling Commission requirements. It was explained that this was a potential risk of not having a contract in place. The contractor was experienced and provided similar services to other local authorities, so the risk was considered low, but if it did occur, then the Council would incur reputational damage.

RESOLVED to note the report.

26 Strategic Risk Register: Q1 2026/27

Martyn Sargeant (Service Director – Strategy and Governance) presented the Strategic Risk Register for Quarter 1 2026/27 (Agenda Item 8).

The following points were raised in the debate:

- Officers were asked why details of the corporate risks were restricted to the Part II appendix. It was felt that most people could guess what they were, and it was suggested that the opportunity was being missed to provide reassurance to residents that the Council recognised the risks and had suitable mitigations in place.
- It was noted that the Audit Manager had taken on responsibility for the Strategic Risk Register and would be responsible for preparing the Quarter 2 update. Officers indicated that they would take on board Members comments about the value of the public report.
- Officers referenced another council which published its risk register in full. Concerns were expressed that this approach meant putting the local authority's cyber risks and mitigations into the public domain. Officers indicated that for Quarter 2, more detail may be included in the Part I report. However, there needed to be a balance between transparency and not exposing the Council to unnecessary risk by publishing too much information.
- Members did not see any specifics in the Part II report that could potentially expose the Council to additional risk if the information was put in the public domain. It was suggested that the Council should adopt a 'transparency as a default' approach, with risks only discussed in private where there was a clear case for doing so. Officers confirmed that 'transparency as a default' was the legal position and material was published on the basis of an assessment of risk. However, officers undertook to review reporting to see what could be put into the public domain.
- Reference was made to the Grazeley Solar Farm report that had been discussed at Resources and Place Scrutiny Committee. Members felt that some of the material discussed in Part II appendix could have been included in the public meeting - this would have helped residents to satisfy themselves that the Council's proposal was sound.

Action: Officers to consider whether additional information could be included within the Part I element of the Strategic Risk Register report in future.

RESOLVED to note the report.

27 Exclusion of Press and Public

RESOLVED: That members of the press and public be excluded from the meeting for the under-mentioned item of business on the grounds that it involves the likely disclosure of exempt information as contained in Paragraphs 3, 5 and 6 of Part 1 of Schedule 12A of the Local Government Act 1972, as amended by the Local Government (Access to Information)(Variation) Order 2006. Section 10, Part 10 of the Constitution also refers.

28 Strategic Risk Register - Q1 2026-27

(Paragraph 3 – information relating to financial/business affairs of a particular person)

(Paragraph 5 – information relating to legal privilege)

(Paragraph 6 – information relating to proposed action to be taken by the Local Authority)

The Committee considered an exempt report (Agenda Item 10) concerning Strategic Risk Register - Q1 2026-27.

RESOLVED to note the report.

(The meeting commenced at 6.50 pm and closed at 7.37 pm)

CHAIRMAN …….

Date of Signature …….

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Audit and Risk Committee - Actions Tracker

Members are requested to consider the following list of actions and note the updates provided.

Ref.	Date	Item/Action	Member/Officer	Status	Comments/Update
26-2	27/01/2026	**KPMG: Draft Auditor's Annual Report (2024-25) -** review the use of '!' symbols where there is limited risk	KPMG	In progress	Pending the next Annual report, expected January 2027.
26-3	27/01/2026	**KPMG: Draft Auditor's Annual Report (2024-25) -** consider bringing the annual reports to separate meetings in future years.	KPMG	In progress	Pending the next Annual report, expected January 2027.
26-14	23/06/2026	**Member Training -** Officers to develop a training programme based on the feedback received and agree the schedule with the Committee's Chairman.	Martyn Sargeant	Complete	Priorites were discussed at the meeting on 23 June. First training session was run on the Statement of Accounts prior to the meeting on 29 September. The recording is available to view and slides have been sent to all members of the committee.
26-19	28/07/2026	**Annual Governance Statement 2025/26 -** Change reference from Governance Committee to Audit and Risk Committee on page 25.	Sarah Clarke	In progress	
26-20	28/07/2026	**Annual Governance Statement 2025/26 -** Progress against internal audit recommendations to be reviewed as part of the quarterly internal audit update reports.	Julie Gillhespey	Complete	Quarter 2 Internal Audit Update report will include this required information.
26-21	28/07/2026	**Annual Governance Statement 2025/26 -** Make changes to report: - Page 6 should refer to Resources and Place Scrutiny rather than Transformation and Place Scrutiny. - Refer to recommendations from the Policy Development Group around the Transformation Programme. - Appendix A to refer to recommendations made by the Project Management Task and Finish Group, acknowledging the role of scrutiny. - Include hyperlinks so readers can access the scrutiny and PDG reports.	Sarah Clarke	In progress	
26-23	29/09/2026	**Strategic Risk Register Q1 2026/27** - Officers to consider whether additional information could be included within the Part I element of the Strategic Risk Register report in future.	Martyn Sargeant / Julie Gillhespie	In progress	A review of how risk is reported to the Committee is underway, following comments received at the last meeting. A 'bite-size' training session has been arranged for the Committee prior to its next meeting in January. The Q2 risk report to be presented at that meeting will include proposals to reshape how the Committee is updated on risk activity and what information is publicly available.

Last Updated: 9 November 2026

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Audit and Risk Committee – 17 November 2026

Item 4 – Declarations of Interest

Verbal Item

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WEST BERKSHIRE COUNCIL
AUDIT & RISK COMMITTEE WORK PROGRAMME

Meeting Date	Item	Purpose	Lead Officer	Report to be open or considered in private (where is containts confidential or exempt information)
26 Jan 2027	Internal Audit Update Report: Q2 2026/27	To update the Committee on the status of Internal Audit work as at the end of Quarter Two 2026/27.	Julie Gillhespey	Open
26 Jan 2027	Risk Management Strategy 2027-2030	The Risk Management Strategy sets out the overarching framework for managing risk at the Council, the Council's risk appetite and the risk management objectives for the next three years.	Martyn Sargeant, Beatriz Teixeira	Open
26 Jan 2027	Financial Year 2026/27 Mid-Year Treasury Report	The report details the changes in the elements that contribute to the overall performance of the treasury activities and what the impacts of those changes are expected to be, along with the results for the half-year to September 2026.	George Winterbourne	Open
26 Jan 2027	Strategic Risk Register: Q2 2026/27	To highlight the corporate risks that need to be considered by the Audit and Risk Committee and to outline the actions taken to mitigate those risks.	Martyn Sargeant, Julie Gillhespey	Part Exempt
08 Mar 2027	KPMG: Draft Auditor's Annual Report	To present the Draft Auditor's Annual Report for the year ending 31 March 2026 from KPMG (external auditor)	Duncan Laird, Jess Townsend (KPMG)	Open
08 Mar 2027	Internal Audit Update Report: Q3 2026/27	To update the Committee on the status of Internal Audit work as at the end of Quarter Three 2026/27.	Julie Gillhespey	Open

08 Mar 2027	Internal Audit Draft Plan: 2027/28	The Public Sector Internal Audit Standards (PSIAS) require the Council's Audit Plan and Internal Audit Charter to be approved by those charged with governance within the Council. The purpose of this report is to set out a risk-based plan of work for Internal Audit (IA) that will provide assurance to the Audit and Risk Committee on the operation of the Council's governance, risk management and internal control frameworks, and support the Committee's review of the Council's Annual Governance Statement.	Julie Gillhespey	Open
08 Mar 2027	Strategic Risk Register: Q3 2026/27	To highlight the corporate risks that need to be considered by the Audit and Risk Committee and to outline the actions taken to mitigate those risks.	Martyn Sargeant, Beatriz Teixeira	Part Exempt
			Last Updated:	04-Nov-26

Review/Update to the Anti-Fraud Policy and Related Policies

Committee considering report:	Audit and Risk Committee
Date of Committee:	17th November 2026
Portfolio Member:	Councillor Iain Cottingham
Date Portfolio Member agreed report:	
Report Author:	Julie Gillhespey (Audit Manager)

1 Purpose of the Report

1.1 The Council's policies covering Anti-Fraud and Corruption, Anti-Money Laundering and the Bribery Act were last reviewed in 2023, they are required to be reviewed every three years to ensure they reflect up to date guidance and relevant legislation. The Whistleblowing Policy was last reviewed in 2024 but required updating to reflect changes needed as a result of the Employment Rights Act 2025.

1.2 The Terms of Reference for the Audit and Risk Committee state the Committee's role is to have oversight of fraud risk and how it is being managed. This therefore includes review of the Council's policies and procedures covering the management of fraud.

2 Recommendation(s)

Audit and Risk Committee to consider and approve the revisions made to the fraud related policies.

Implication	Commentary
Financial:	None
Human Resource:	None
Legal:	None
Risk Management:	For the policies to be effective, the Council's approach to risk management needs to continue to develop and strengthen awareness of and response to fraud risks.
Property:	None

Policy:	The proposed changes to the policies bring them in line with current legislation and good practice.			
	Positive	**Neutral**	**Negative**	**Commentary**
Equalities Impact:				
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Environmental Impact:		X		
Health Impact:		X		
ICT Impact:		X		
Digital Services Impact:		X		
Council Strategy Priorities:		X		
Core Business:		X		.

Data Impact:		X		
Consultation and Engagement:				

3 Executive Summary

3.1 The Council's policies covering Anti-Fraud and Corruption, Anti-Money Laundering and the Bribery Act were last reviewed and updated in 2023. These policies are required to be reviewed/updated every three years to ensure they reflect the most recent local government guidance, and relevant legislation. The Whistleblowing Policy was last reviewed/published in 2024 but has required a further update to reflect changes needed as a result of the Employment Rights Act 2025.

3.2 At this refresh, there were minor changes needed across all of the policies to reflect changes in post titles, as well as change in name of the Audit and Risk Committee.

3.3 Specific changes required per policy (no specific changes needed for the Bribery Act Policy):

a) Anti-Fraud and Corruption Policy

Sexual harassment has been added to the list of whistleblowing offences (Employment Rights Act 2025); content also needed to incorporate reference to the Economic Crime and Corporate Transparency Act 2023 offence of "failure to prevent fraud".

b) Anti-Money Laundering Policy

Updated to include reference to the draft Money Laundering and Terrorist Financing (Amendment and Miscellaneous Provision) Regulations 2025.

c) Whistleblowing Policy

Updated to include reference to the new protected disclosure of sexual harassment set out in the Employment Rights Act 2025.

3.4 Internal Audit have hosted annual training sessions, available to all staff, to promote awareness of the policies, and fraud risk awareness in particular. Training has also been provided to Members. Refresher training will be set up in January 2027 and will highlight the key legislative changes made to the policies.

4 Supporting Information

Introduction/Background

4.1 There have been a few amendments made to the policies, to ensure they reflect changes in post titles of officers responsible, as well as the change in name to the Audit and Risk Committee. Specific changes to each policy are set out below. The relevant sections are highlighted in yellow on the appendices for ease of reference:

4.2 **Anti-Fraud and Corruption Policy** (Appendix A)

a) The key change is the inclusion of sexual harassment as a new protected disclosure required under the Employment Act 2025 coverage of whistleblowing legislation (see 9.1).

b) Reference has also been included for the Economic Crime and Corporate Transparency Act 2023, which brought into effect on 1 September 2025 a new offence of failing to prevent fraud (see Glossary, 1.3). This legislation is intended to hold large organisations accountable where they benefit from fraudulent acts committed by employees or associated persons.

c) Organisations can defend against this offence by demonstrating that they had reasonable procedures in place to prevent fraud. Home Office guidance sets out six key principles that need to be in place to demonstrate reasonable procedures:

i. top level commitment
ii. risk assessment
iii. proportionate risk-based prevention procedures
iv. due diligence
v. communication (including training)
vi. monitoring and review.

d) An assessment against the measures the Council has in place to meet the six principles shows a gap with the approach to fraud risk assessment. The guidance sets out a requirement that 'The organisation assesses the nature and extent of its exposure to the risk of employees, agents and other associated persons committing fraud in scope of the offence. The risk assessment is dynamic, documented and kept under regular review.' Internal Audit carries out its own assessment of fraud risks, but there is no management assessment of fraud risk as part of the risk management process. This is an area that requires development work.

e) A deletion has been made in the table under section 5, as this process is no longer in place.

4.3 **Anti Money Laundering Policy and Procedure** (Appendix B)

a) Section 9.5 has been added, this sets out the Draft Money Laundering and Terrorist Financing (Amendment and Miscellaneous Provision) Regulations 2025, which are expected to take effect during 2026. The legislation aims to make customer due diligence more proportionate and effective, strengthen system coordination, provide

clarity on scope and registration issues, reform registration requirements and other minor and technical changes. The change most likely to impact this policy is the amendment of monetary thresholds from euros to sterling.

b) Section 5.2 has been updated to reflect changes in managers who are in nominated positions for dealing with Money Laundering measures.

4.4 **Bribery Act Policy and Procedure** (Appendix C)

a) Only minor changes made, relevant legislation remains unchanged.

4.5 **Whistleblowing Policy and Procedure** (Appendix D)

a) Key change was to include Sexual Harassment (Section 1.2), as it is a new protected disclosure under whistleblowing legislation set out in the Employment Rights Act 2025. Any such instances of whistleblowing would be referred to HR as they would lead on any investigation required.

Proposals

4.6 Committee review and approve the revised policies and procedures.

4.7 We note that the awareness and effectiveness of the policies also require internal promotion as part of ongoing fraud risk awareness across the Council. Changes in legislation have resulted in an increased need to promote/facilitate a more robust approach to fraud risk management, this action is now in progress. Also, Internal Audit will continue to host annual fraud awareness training for staff and Members, and review options to improve fraud risk assessment/management across the Council.

5 Other options considered

Not applicable, the revised policies need to be discussed/approved.

6 Conclusion

The Council's Anti-Fraud, Anti-Money Laundering, Bribery Act and Whistleblowing policies and procedures have been revised to bring them up to date. There were a couple of key changes required due to changes in legislation.

7 Appendices

Appendix A – Anti Fraud and Corruption Policy

Appendix B – Anti Money Laundering Policy and Procedure

Appendix C – Bribery Act Policy and Procedure

Appendix D – Whistleblowing Policy and Procedure

Background Papers:

Subject to Call-In:

Yes: ☐ No: ☒

The item is due to be referred to Council for final approval	☐
Delays in implementation could have serious financial implications for the Council	☐
Delays in implementation could compromise the Council's position	☐
Considered or reviewed by Overview and Scrutiny Management Committee or associated Task Groups within preceding six months	☐
Item is Urgent Key Decision	☐
Report is to note only	☐

Wards affected: N/A

Officer details:

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Document Control

Document Ref:		**Date Created:**	
Version:	01	**Date Modified:**	
Author:	Julie Gillhespey (Audit Manager)		
Owning Service	Strategy and Governance		

Change History

Version	Date	Description	Change ID
1			
2			

APPENDIX A

Anti Fraud and Corruption Policy

Document Control

Document Ref:		**Date Created:**	
Version:	1.3	**Date Modified:**	
Revision due			
Author:	Julie Gillhespey, Internal Audit Manager	**Sign & Date:**	
Owning Service	Strategy & Governance (Internal Audit)		
Equality Impact Assessment: (EIA)	Date undertaken:		
	Issues (if any):		

Audit and Risk Committee	Sign & Date:	

Change History

Version	Date	Description	Change ID
0.1	June 2019	Initial draft.	
0.2	Sept 2019	Amendments from Finance and Governance Group	JB
1.0	Nov 2019	Approved by G&E Committee	JB
1.1	Nov 2022	Revisions – 3 year review. Update for Fighting Fraud & Corruption Locally 2020. Reviewed and Agreed with no further changes by Finance & Governance Group Dec 2022.	JB
1.2	June 2023	Revisions made after discussion at Corporate Board	JG
1.3	October 2026	3 year review. Update for Employment Rights Act 2023 and Economic Crime and Corporate Transparency Act 2023. Minor changes to committee name and job titles.	SB/JG

Contents Page

1. Purpose 3
2. Applicability 3
3. Policy 3
4. Implementation 5
5. Roles and Responsibilities 5
6. Counter Fraud Service 7
7. Acknowledgement and Assessment of Risk 7
8. Culture and Corporate Governance 8
9. Whistleblowing Procedure 8
10. Failure to comply with WBC Anti-Fraud and Corruption Policy 8

Glossary 9

Other Relevant Documentation 111

Appendix 1 – Types of Fraud / Examples 122

Appendix 2 – Key Fraud Indicators 13

Appendix 3 – CIPFA Fighting Fraud and Corruption Locally 2020 – action checklist 14

1. Purpose

1.1 The purpose of this policy is to explain how the Council aims to ensure the proper use and protection of public funds and assets.

1.2 West Berkshire 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:

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

1.3 This Policy/Guidance has been approved by the Audit and Risk Committee.

2. Applicability

2.1 This Policy applies to:

a. All non-school based employees working for the Council, including those working from home or at non-Council locations.

b. Other persons including Elected Members, Consultants, Agency staff and Contractors working for the Council, external organisations working with the Council, whilst engaged on Council business.

2.2 It is the responsibility of each employee and other person mentioned in Section 2.1 to familiarise themselves with and adhere to this Policy.

2.3 Adherence to this Policy is a condition of working for the Council or using its assets.

3. Policy

3.1 The Council will create and promote an ‘anti-fraud’ culture which highlights the Council’s zero tolerance to fraud, bribery, corruption and theft.

3.2 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 disciplinary action, dismissal and/or prosecution. The required ethical standards are included in both our Members’ Code of Conduct and Employees’ Code of Conduct, in addition to the Council’s Constitution, including Financial and Contract Rules.

3.3 The Policy is based upon five key pillars: **Govern**, **Acknowledge, Prevent, Pursue**, and **Protect**, and adheres to “Fighting Fraud and Corruption Locally 2020”, which is supported by the Chartered Institute of Public Finance and Accountancy (CIPFA) Counter Fraud Centre, CIFAS and the LGA:

Govern	
Develop and maintain a culture in which fraud and corruption are unacceptable	Having robust arrangements and senior leadership and member support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation. Having a holistic approach to tackling fraud is part of good governance.

Acknowledge: Acknowledging and understanding fraud risks	
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.
Robust Response	We will **strengthen measures and controls which mitigate fraud risk**. Internal Audit will work with management to ensure new and existing systems and policy initiatives are adequately protected against fraud.

Prevent: Preventing and Detecting more fraud	
Better use of Information Technology	We will review opportunities to 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.
Continuous improvement in Systems of Control	Where fraud and corruption has occurred due to a breakdown in the Council's systems or procedures, it is the responsibility of Executive Directors/Service Directors to ensure that appropriate **improvements in systems of control** are implemented in order to **prevent** re-occurrence.
Anti-Fraud Culture	We will promote and develop a **strong counter fraud culture**, raise **awareness**, provide **training** and provide information on all aspects of our counter fraud work. This will include reporting the results of all proactive work, fraud investigations, successful sanctions and any recovery of losses due to fraud.

Pursue: Being stronger in punishing fraud and recovering losses	
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 whistleblowing procedure. We will also work with relevant internal and external partners / external agencies / organisations.

Protect: Recognising the harm that fraud can cause in the community. Protecting the Council and its residents from fraud.	
Protect those at risk	We will work to implement services which protect against serious and organised crime, protect individuals from becoming victims of crime and protect against the harm that fraud can do to the community. For a local authority this will also cover protecting public funds, protecting the Council from fraud and cybercrime and also protecting itself from potential future frauds.

4. Implementation

This Policy will be supported and implemented by carrying out the roles and responsibilities set out below.

5. Roles and Responsibilities

Stakeholder	Specific Responsibilities
Chief Executive	Accountable for the effectiveness of the Council's arrangements for countering fraud and corruption.
s151 Officer	To ensure the Council has adopted and implemented an appropriate Anti-Fraud and Corruption Policy/ Strategy and that the Council has an adequately resourced an effective Internal Audit service to deliver counter fraud activity which is appropriate to Council needs.
Monitoring Officer	Statutory responsibility to ensure that the Council operates within the law. Overall responsibility for the Members Code of Conduct.
~~Governance and Finance Group~~	~~To monitor the adequacy and effectiveness of the arrangements in place for combating fraud and corruption (Monitoring Officer, S151 Officer and Audit Manager are part of this group).~~
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, money laundering, and theft, and to report any genuine concerns accordingly. The Audit And Risk Committee is responsible for reviewing and approving the Council's Anti-Fraud and Corruption, Anti-Money Laundering and Bribery Act policies and procedures. To receive a report at least once a year on the counter fraud activity which includes proactive and reactive work. The Audit and Risk Committee is responsible for enforcing and dealing with complaints against Councillors insofar as they relate to breaches of the Code of Conduct.

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. It is not the external auditors' function to prevent fraud and irregularities, but to review and report on the integrity of public funds.
Internal Audit	Responsible for developing and promoting the requirements of an Anti-Fraud and Corruption Strategy. Maintenance and operation of the Whistleblowing Procedure. All officers will notify the Audit Manager of any allegations of theft/fraud/corruption/financial irregularity they are made aware of. The Audit Manager, in consultation with Legal Services will determine if the allegation is more of a general complaint/member code of conduct complaint rather than an issue that should be treated as a fraud investigation. The Audit Manager will maintain a log of allegations reported, the agreed action for nature of the issue (e.g. whether it will be dealt with under the corporate complaints process or treated as a fraud investigation) and the outcome. The Audit Manager will report a summary of the log as part of reporting investigation updates to the Audit and Risk Committee. Undertaking all fraud investigations, and monitoring other cases reported as potential fraud but where it has been deemed to be more of a complaint (general/members code of conduct). 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. To undertake reviews of system controls including financial controls.
Executive Directors, Service Directors, Service Managers	To promote staff awareness, and ensure that all suspected or reported irregularities are immediately referred as per the Council's Whistleblowing Policy/Procedure. To ensure that there are controls and 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. To consider how services can protect against serious and organised crime, protect individuals from becoming victims of crime and protect against the harm that fraud can do to the community. To implement processes accordingly to mitigate the risks. Responsible for ensuring that employees are aware of the Council's HR policies and procedures, and the Financial and Contract Rules.
Money Laundering Reporting Officer (MLRO)	Responsible for anti-money laundering measures within the Council. Responsible for receiving disclosure reports and for reporting, where relevant, to the National Crime Agency (NCA).
Staff, as set out in previous sections 2.1.1 and 2.1.2	To comply with Council policies and procedures, including the Financial and Contract Rules, Gifts and Hospitality Procedure, and Code of Conduct relating to professional and personal conduct and conflict of interest.

	To be aware of the possibility of fraud, corruption, bribery and theft. To remain vigilant, and to report any genuine concerns to management, the Internal Audit Manager, or via the whistleblowing procedure.
Public, Service Users, Partners, Suppliers, Contractors and Consultants	To report any genuine concerns / suspicions in accordance with the Council's whistleblowing procedure.

6. Counter Fraud Service (Internal Audit)

A counter fraud service is established which:

a. Ensures that the resources dedicated are sufficient and those involved are trained to deliver a counter fraud service which is appropriate to our needs;

b. Proactively deters, prevents and detects fraud, bribery, corruption and theft;

c. Investigates suspected or detected fraud, bribery, corruption and theft;

d. 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;

e. Provides recommendations to inform policy, system, risk management and control improvements, thereby reducing the Council's exposure to fraudulent activity;

f. Creates an environment that enables the reporting of any genuine suspicions of fraudulent activity. However, no malicious or vexatious allegations or those motivated by personal gain will be tolerated, and, if proven, we may take disciplinary or legal action; and

g. Works with our partners and other investigative bodies to strengthen and continuously improve our arrangements to prevent fraud and corruption.

7. Acknowledgement and Assessment of Risk

7.1 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 plans, 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.

7.2 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, corruption, theft or money laundering, are properly taken into account.

8. Culture and Corporate Governance

8.1 Good corporate governance procedures are a strong safeguard against fraud and corruption. Adequate supervision, recruitment and selection, scrutiny and healthy scepticism should not be seen as distrust but simply as good management practice shaping attitudes and creating an environment opposed to fraudulent activity.

8.2 Whilst all stakeholders in scope have a part to play in reducing the risk of fraud and corruption, WBC's Members, Directors and Management are ideally positioned to influence the ethical tone of the organisation and play a critical role in fostering a culture of high ethical standards and integrity.

9. Whistleblowing Procedure

9.1 Individuals who are concerned about malpractice in the Council can use the Whistleblowing Procedure where they believe that one or more of the following is either happening, has taken place, or is likely to happen in the future:

a. A criminal offence
b. A breach of a legal obligation
c. A miscarriage of justice
d. A danger to the health and safety of any individual
e. Damage to the environment
f. Sexual harassment
g. A deliberate attempt to conceal any of the above

9.2 Workers (including agency employees, contractors, volunteers and elected members) making whistleblowing disclosures are protected from dismissal or other detrimental action if they reasonably believe that it is in the public interest.

10. Failure to comply with the Anti-Fraud and Corruption Policy

10.1 This document provides staff and others with essential information regarding the Council's approach to anti-fraud and corruption, and sets out conditions to be followed. It is the responsibility of all to whom this Policy document applies to adhere to these conditions. Failure to do so may result in:

a. Withdrawal of access to relevant services
b. Informal disciplinary processes
c. Formal disciplinary action
d. Complaint and action under the Members Code of Conduct.

10.2 Additionally, if a criminal offence is suspected (for example under the Fraud Act 2006), the Council may contact the police or other appropriate enforcement authority to investigate whether a criminal offence has been committed.

10.3 This policy will be reviewed to respond to any changes and at least every three years.

Glossary

1. Fraud

1.1 Fraud is defined by the Fraud Act 2006 as follows:

A person is guilty of fraud if he/she is in breach of any of the following:

Fraud by false representation: that is if a person:

a) Dishonestly makes a false representation; and
b) Intends, by making the representation:
   i. To make a gain for him/herself or another; or
   ii. To cause loss to another or to expose another to the risk of loss.

Fraud by failing to disclose information; that is if a person:

a) Dishonestly fails to disclose to another person information which s/he is under a legal duty to disclose; and
b) Intends, by failing to disclose the information:
   i. To make a gain for him/herself or another; or
   ii. To cause loss to another or to expose another to the risk of loss.

Fraud by abuse of position; that is if a person:

a) Occupies a position in which he/she is expected to safeguard, or not to act against the financial interests of another person;
b) Dishonestly abuses that position; and
c) Intends, by means of the abuse of that position to:
   i. To make a gain for him/herself or another; or
   ii. To cause loss to another or to expose another to the risk of loss.

1.2 In addition, the Fraud Act deals with offences relating to the possession of articles for use in fraud, making or supplying articles for use in frauds, participation by a sole trader in fraudulent business, and obtaining services dishonestly, personally or for another.

1.3 The Economic Crime and Corporate Transparency Act 2023 (ECCTA) created a new corporate criminal offence of "failure to prevent fraud" which came into effect on 1st September 2025. This legislation is intended to hold large organisations accountable where they benefit from fraudulent acts committed by employees or associated persons. West Berkshire Council falls within the scope of this legislation as a "large organisation" defined as meeting at least two of the following criteria:

- More than 250 employees
- Annual turnover exceeding £36 million
- Total assets exceeding £18 million.

The offence applies when fraud is committed by employees, agents, subsidiaries, or other "associated persons" acting on behalf of the organisation, with the intention of benefiting the organisation or its clients. Importantly, the benefit to the organisation does not need to be the primary motive, fraud committed for personal gain that also benefits the organisation may still trigger liability. There is no requirement for senior management to have known about or authorised the fraudulent activity. For the purposes of this offence, an "associated person" includes any employee, agent, or subsidiary of the organisation, as well as any individual or entity providing services on its behalf.

Companies within the Council's supply chain are not automatically considered associated persons unless they are delivering services **for or on** behalf of the Council. This includes, for example, employees of Council-owned subsidiaries or contractors delivering services such as housing repairs, highways maintenance, leisure, or outreach programmes. However, providers of goods or services **to** the Council, such as commercial cleaners, external legal advisors, valuers, accountants, or engineers, are not considered associated persons under this legislation. The distinction being made is whether a contracted service is being provided **on behalf of/for** the Council or **to** the Council.

Organisations can defend against this offence by demonstrating that they had reasonable procedures in place to prevent fraud, or that it was not reasonable to expect such procedures given the circumstances. In practical terms, this means all Council employees, contractors, and associated persons must remain alert to potential fraud risks. The Home Office guidance sets out 6 principles of what should be in place to demonstrate reasonable fraud prevention procedures. Any suspicions of fraudulent activity must be reported immediately through the appropriate channels, as failure to act could expose the Council to legal liability.

2. Corruption

2.1 Corruption is the deliberate misuse of your position for direct or indirect personal gain. It includes offering, giving, requesting or accepting a bribe or reward, which influences your actions or the actions of someone else. The Bribery Act 2010 makes it possible for officers to be convicted where they are deemed to have given their consent or tacit approval in giving or receiving a bribe.

2.2 The Act also created the Corporate Offence of "Failing to prevent bribery on behalf of a commercial organisation".

2.3 To protect itself against the corporate offence, the Act also requires organisations to have "adequate procedures in place to prevent bribery". This strategy, the WBC Codes of Conduct and the Council's Whistleblowing procedure are designed to meet that requirement.

3. Bribery

3.1 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.

3.2 The Bribery Act creates the following four 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).

3.3 The penalty under the Bribery Act is an unlimited fine and/or imprisonment up to a maximum of 10 years. These responsibilities are set out within the council's Anti-Bribery Policy.

4. Theft

4.1 Theft is the physical misappropriation of cash or other tangible assets. A person is guilty of “theft” if s/he dishonestly takes property belonging to another, with the intention of permanently depriving the other of it (i.e. treating as their own property to dispose of, regardless of the other’s rights).

5. Money Laundering

5.1 Money Laundering is most often known as the process by which criminals attempt to ‘recycle’ the proceeds of criminal activities in order to conceal its origin and ownership whilst retaining use of the funds. It also refers to the concealment, use or transfer of any ‘criminal property’ or ‘terrorist property’.

5.2 Any service that receives money from an external person or body is potentially vulnerable to money laundering. 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 (MLRO). Details of the MLRO can be found within the Council’s Anti Money Laundering Policy.

5.3 The Council recognises its responsibilities under the Money Laundering Regulations 2017 (amended 2019 and 2022) and the Proceeds of Crime Act 2002. These responsibilities are set out within the Council’s Anti Money Laundering Policy.

Other Relevant Documentation

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

- The Constitution, includes Contract and Financial Rules
- Officer Code of Conduct
- Disciplinary Code
- Whistleblowing Procedure
- Anti-Bribery Policy
- Anti-Money Laundering Policy
- Recruitment Procedures
- Internal Audit Plan/Charter
- The Local Government Transparency Code (at Gov.uk)
- National Fraud Initiative (NFI) (at Gov.uk)
- Fighting Fraud and Corruption Locally (at Gov.uk, and the Chartered Institute of Public Finance & Accountancy).

Appendix 1 – Types of Fraud / Examples (Fighting Fraud and Crime Locally Publication 2020)

Social care fraud: personal budgets and direct payments	overstatement of needs through false declaration, multiple claims across authorities, third party abuse by carer, family or organisation, posthumous continuation of claims
Schools	most issues that were raised in the FFCL workshops were also raised as issues for schools, i.e. payroll, procurement, cyber-crime. This area did not feature in FFCL 2016
Right to buy	fraudulent applications under the right to buy/acquire
Money laundering	exposure to suspect transactions ; risks attached to local authorities becoming more commercial.
Commissioning of services	including joint commissioning, joint ventures, commercial services, third sector partnerships – conflicts of interest, collusion
Tenancy	fraudulent applications for housing or successions of tenancy, and subletting of the property
Procurement	tendering issues, split contracts, double invoicing
Payroll	false employees, overtime claims, expenses
Identity fraud	false identity/fictitious persons applying for services/payments
Council tax	discounts and exemptions, council tax support
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
Business rates	fraudulent applications for exemptions and reliefs, unlisted properties
Insurance fraud	false claims including slips and trips
Disabled facility grants	fraudulent applications for adaptions to homes aimed at the disabled
Concessionary travel schemes	use of concession by ineligible person, including freedom passes
No recourse to public funds	fraudulent claims of eligibility
New responsibilities	areas that have transferred to local authority responsibility
Local Enterprise Partnerships	partnerships between local authorities and businesses. Procurement fraud, grant fraud. All LEPs should now be incorporated, with a local authority as accountable body, in a more formal and regulated relationship. Key issues are LEP governance, procedures for allocating/prioritising grants
Immigration	including sham marriages. False entitlement to services and payments
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

Appendix 2 – 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 3 – Fighting Fraud and Corruption Locally 2020 – Checklist

A local authority is self-regulating in respect of counter fraud. It should aim to show that it undertakes realistic self-assessment and has identified and understands the major risks. It should acknowledge the problems and put in place plans which can demonstrate that it is taking action with visible outcomes. It should aim to create a transparent process and report the results to the corporate management team and those charged with governance.

The following checklist is recommended, to measure the council's local counter fraud and corruption culture and response:

- The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.
- The local authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.
- There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 and this checklist.
- The relevant portfolio holder has been briefed on the fraud risks and mitigation.
- The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.
- There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance.
- The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.
- The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.
- Counter fraud staff are consulted to fraud-proof new policies, strategies and initiatives across departments and this is reported upon to committee.
- Successful cases of proven fraud/corruption are routinely publicised to raise awareness.
- The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.
- The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering:
  – codes of conduct including behaviour for counter fraud, anti-bribery and corruption
  – register of interests
  – register of gifts and hospitality
- The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.
- Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.
- There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.
- There is an independent whistle-blowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.

- Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistleblowers.
- Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.
- There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.
- Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.
- Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.
- There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communication team.
- All allegations of fraud and corruption are risk assessed.
- The fraud and corruption response plan covers all areas of counter fraud work:
  – prevention
  – detection
  – investigation
  – sanctions
  – redress.
- The fraud response plan is linked to the audit plan and is communicated to senior management and members.
- Asset recovery and civil recovery is considered in all cases.
- There is a zero tolerance approach to fraud and corruption which is always reported to committee.
- There is a programme of proactive counter fraud work which covers risks identified in assessment.
- The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.
- The local authority shares data across its own departments and between other enforcement agencies.
- Prevention measures and projects are undertaken using data analytics where possible.
- The counter fraud team has registered with the [CIFAS] Knowledge Hub so it has access to directories and other tools.
- The counter fraud team has access to the FFCL regional network.
- There are professionally trained and accredited staff for counter fraud work. If auditors undertake counter fraud work they too must be trained in this area.
- The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas.
- The counter fraud team has access (through partnership/ other local authorities/or funds to buy in) to specialist staff for:
  – surveillance
  – computer forensics
  – asset recovery
  – financial investigations.

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APPENDIX B

Anti Money Laundering Policy and Procedure

Document Control

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Owning Service	Strategy & Governance (Internal Audit)		
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0.2	Sept 2019	Amendments from Finance and Governance Group review	JB
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1.1	Nov 2022	3 year review. Reviewed and Agreed with no further changes by Finance & Governance Group Dec 2022.	JB
1.2	June 2023	Revisions made after discussion at Corporate Board	JG
1.3	November 2026	3 year review, wording amended to reflect the Draft Money Laundering and Terrorist Financing (Amendment and Miscellaneous Provision) Regulations 2025, minor changes to committee name, job titles and officer names	SB/JG

Contents

1. Purpose 3
2. Applicability 3
3. Policy 3
4. Implementation 4
5. Roles and Responsibilities 4
6. Failure to comply with WBC Anti Money Laundering Policy and Procedure 4
7. Review 5
8. What is money laundering? 6
9. What is the law? 6
10. What are the penalties? 7
11. How do I know whether money laundering is taking place? 7
12. Risks and indications of money laundering activity: 7
13. Examples of money laundering activity: 8
14. What should I do if I suspect a case of money laundering? 9
15. What will the MLRO do? 10
16. Tipping Off Offences 11
17. Specific obligations when conducting 'relevant business' 11
18. What do I do if I am involved in an activity deemed to be 'relevant business'? 12
19. Client Identification Procedure (Customer Due Diligence) 13
20. Record Keeping Procedure 14
21. Conclusion 14

Other Relevant Documentation 14

1. Purpose

1.1 The purpose of this Policy is to explain how the Council aims to minimise the risk that the Council's services will be used in money laundering, and to protect employees from the risk of prosecution in the event that they become aware of money laundering activity during the course of their work.

1.2 The legislative requirements concerning anti-money laundering procedures are lengthy and complex. This policy and supporting guidance have been written to support the Council to meet the requirements in a way which is proportionate to the very low risk to the Council of contravening the legislation.

1.3 Although local authorities are not directly covered by the requirements of the UK's Money Laundering Regulations, guidance from the Chartered Institute of Public Finance and Accountancy ("CIPFA") indicates that they should comply with the underlying spirit of the legislation and regulations.

1.4 Whilst the majority of money laundering activity in the UK falls outside of the public sector, vigilance by employees of the Council can help identify those who are or may be perpetrating crimes relating to the financing of terrorism and money laundering. In addition, the Council undertakes certain activities which may be defined as 'relevant business' within the legislation and for which obligations are created, as set out in the guidance to this Policy. Both the Policy and the guidance sit alongside and are consistent with the Council's Anti-Fraud and Corruption Policy and the Whistleblowing Policy and Procedure.

1.5 This Policy and Guidance has been approved by Audit and Risk Committee.

2. Applicability

2.1 This Policy applies to:

a. All non-school based employees working for the Council, including those working from home or at non-Council locations.

b. Other persons including Elected Members, Consultants, Agency staff and Contractors working for the Council, external organisations working with the Council, whilst engaged on Council business.

2.2 It is the responsibility of each employee and other person mentioned in Section 2.1 to familiarise themselves with and adhere to this Policy.

2.3 Adherence to this Policy is a condition of working for the Council or using its assets.

3. Policy

3.1 There is a statutory duty on the organisation and on individuals to disclose suspicions of money laundering that may arise during the course of normal business. It is the Policy of the Council to prevent, wherever possible, the Council and its staff being exposed to money laundering, to identify the potential areas where it may occur and to comply with all legal and regulatory

requirements, especially with regard to the reporting of actual or suspected cases. It is every member of staff's responsibility to be vigilant.

3.2 The Council will ensure that:

a. Money Laundering Reporting Officer (MLRO) is appointed to receive disclosures from employees of money laundering activity;
b. A procedure is implemented to enable the reporting of suspicions of money laundering (refer to section 14 in the Guidance and Procedures part of this document);
c. Client identification procedures are maintained in certain circumstances when undertaking relevant business;
d. Appropriate record keeping procedures are maintained;
e. Staff are made aware of the requirements and obligations under the relevant legislation; and
f. Training is provided to those most likely to encounter money laundering.

4. Implementation

4.1 This Policy is supported and implemented by the procedures and guidance which form part of this document.

5. Roles and Responsibilities

5.1 The overall responsibility for anti-money laundering within WBC rests with the Executive Director (Resources).

5.2 WBC has nominated the following officers to be responsible for anti-money laundering measures within the organisation:

Money Laundering Reporting Officer (MLRO):

Sarah Clarke, Executive Director- Resources and Monitoring Officer

Deputy MLRO:

Shannon Coleman Slaughter – Service Director Finance, Property and Procurement and S151 Officer

5.3 All managers are directly responsible for implementing this Policy and any sub policies and procedures within their service areas, and for the adherence of their staff and others (2.1).

5.4 All personnel detailed at 2.1 have an individual responsibility to adhere to this Policy and any relevant standards and/or procedures.

5.5 Any member of staff who has any concerns whatsoever regarding a financial transaction, should contact the MLRO in the first instance.

6. Failure to comply with the Anti Money Laundering Policy and Procedure

6.1 This document provides staff and others with essential information regarding anti-money laundering requirements and sets out conditions to be followed. It is the responsibility of all to whom this Policy document applies to adhere to these conditions. Failure to do so may result in:

a. withdrawal of access to relevant services

b. informal disciplinary processes

c. formal disciplinary action

d. Complaint and action under the Members Code of Conduct.

6.2 Additionally if a criminal offence is suspected (for example, Tipping Off under the Proceeds of Crime Act 2002), the Council may contact the police or other appropriate enforcement authority to investigate whether a criminal offence has been committed.

7. Review

7.1 This policy and procedure will be reviewed to respond to any changes and at least every three years.

7.2 The Audit and Risk Committee will be required to review and approve any revisions to the Anti Money Laundering Policy.

DETAILED GUIDANCE AND PROCEDURES

8. What is money laundering?

8.1 Money laundering is the term used for a number of offences involving proceeds of crime or terrorist funds. The term goes beyond the transformation of the proceeds of crime into apparently legitimate money or assets; it also covers a range of activities, which do not necessarily need to involve money.

8.2 It includes all forms of using, possessing or transferring criminal property or terrorist property (as well as facilitating the use or possession) regardless of how it was obtained.

8.3 “Criminal property” is widely defined as a person’s benefit from criminal conduct. It includes all property, in the UK or abroad, including money, and also includes an interest in land or a right in relation to property other than land. It can also refer to a reduction in a liability. It does not matter how small the value of the benefit is.

8.4 “Terrorist property” means money or other property that is likely to be used for the purposes of terrorism, proceeds of the commission of acts of terrorism, and acts carried out for the purposes of terrorism.

8.5 Money laundering activity can include a single act (for example, possessing the proceeds of one’s own crime), complex and sophisticated schemes involving multiple parties, multiple methods of handling and transferring criminal property, or concealing criminal property or entering into arrangements to assist others to conceal criminal property.

8.6 The broad definition of money laundering means that potentially anybody (and therefore any Council officer, irrespective of what sort of Council business they are undertaking) could contravene the money laundering offences if they become aware of, or suspect the existence of criminal or terrorist property, and continue to be involved in the matter without reporting their concerns.

9. What is the law?

9.1 The UK’s money laundering regulations were amended with effect from September 2022. The 2002 Proceeds of Crime Act is the primary legislation and defines the offences that constitute money laundering:

a. Concealing, disguising, converting, transferring criminal property or removing it from the UK (Section 327 of the Proceeds of Crime Act 2002); or

b. Entering into or becoming concerned in an arrangement which you know, or suspect facilitates the acquisition, retention, use or control of criminal property by or on behalf of another person (section 328);

c. Acquiring, using or possessing criminal property (section 329); or

d. Becoming concerned in an arrangement facilitating concealment, removal from the jurisdiction, transfer to nominees or any other retention or control of terrorist property (section 18 of the Terrorism Act 2000).

9.2 These are the primary money laundering offences and thus prohibited acts under the legislation. There are also two secondary offences: **failure to disclose** any of the primary offences and **tipping off**. Tipping off is where someone informs a person or people who are, or are suspected of being, involved in money laundering, in such a way as to reduce the likelihood of their being investigated, or prejudicing an investigation.

9.3 Potentially any member of staff could be implicated by the money laundering provisions if they suspect money laundering and either become involved with it in some way and/or do nothing about it.

9.4 All the money laundering offences may be committed by an organisation or by the individuals working for it. Whilst it is considered most unlikely that a member of staff would commit one of the three principal offences, the failure to disclose a suspicion is a serious offence in itself, and there are only very limited grounds in law for not reporting a suspicion. Whilst stressing the importance of reporting your suspicions, you should understand that failure to do so is only an offence if your suspicion relates, in the event, to an actual crime.

9.5 The Draft Money Laundering and Terrorist Financing (Amendment and Miscellaneous Provision) Regulations 2025 are likely to come into effect in 2026. The purpose of these regulations is to make customer due diligence more proportionate and effective, strengthen system coordination, provide clarity on scope and registration issues, reform registration requirements and other minor and technical changes. The change most likely to impact this policy is the amendment of monetary thresholds from euros to sterling.

10. What are the penalties?

10.1 The consequences for officers of committing an offence are potentially very serious, including up to 14 years' imprisonment and/or an unlimited fine.

11. How do I know whether money laundering is taking place?

11.1 There is no clear definition of what constitutes suspicion – common sense will be needed. Although you do not need to have actual evidence that money laundering is taking place, your concern needs to be based on more than speculation or gossip. However, if you deliberately disregard the obvious, this will not absolve you of your responsibilities under the legislation.

12. Risks and indications of money laundering activity:

12.1 It is impossible to give a definitive list of ways in which to spot money laundering or how to decide whether to make a report to the MLRO. The following are types of risk factors which may, either alone or cumulatively with other factors, suggest the possibility of money laundering activity:

General:

a. A new client;
b. A secretive client: e.g., refuses to provide requested information without a reasonable explanation;
c. Concerns about the honesty, integrity, identity or location of a client;

d. Illogical third-party transactions: unnecessary routing or receipt of funds from third parties or through third party accounts;
e. Involvement of an unconnected third party without logical reason or explanation;
f. Payment of a substantial or unusual sum in cash;
g. Overpayments by a client, particularly where a refund is requested by cheque or bank transfer, which could be an attempt to launder cash proceeds of criminal activity into the legitimate banking sector;
h. Absence of an obvious legitimate source of funds or assets – a client could have been offered a bribe or kick-back to make a transaction or to pay for services, using somebody else's criminal proceeds;
i. Movement of funds overseas, particularly to a higher risk country or tax haven;
j. Where, without reasonable explanation, the size, nature and frequency of transactions or instructions (or the size, location or type of a client) is out of line with normal expectations;
k. A transaction without obvious legitimate purpose or which appears uneconomic, inefficient or irrational e.g. rent or rates being paid on a property which becomes unoccupied; services being offered at below market rates;
l. The cancellation or reversal of an earlier transaction, particularly where a refund is requested by cheque or bank transfer;
m. Requests for release of client account details other than in the normal course of business;
n. Companies and trusts: extensive use of corporate structures and trusts in circumstances where the client's needs are inconsistent with the use of such structures;
o. Poor business records or internal accounting controls;
p. A previous transaction for the same client, which has been, or should have been, reported to the MLRO.

Property Matters:

a. Unusual property investment transactions if there is no apparent investment purpose or rationale;
b. Instructions to receive and pay out money where there is no linked substantive property transaction involved (surrogate banking);
c. Funds received for property deposits or prior to completion from an unexpected source or where instructions are given for settlement funds to be paid to an unexpected destination.

12.2 Facts that tend to suggest that something odd is happening may be sufficient for a reasonable suspicion of money laundering to arise.

13. Examples of money laundering activity:

Consider the following hypothetical scenarios:

13.1 An application for a license is received and in the course of assessing the application, the licensing officer has reason to become suspicious that the premises or service is likely to be used for acquiring or transferring criminal property.

13.2 A social worker is assessing a service user's finances to calculate how much he should pay towards the cost of care, and then goes on to arrange for services to be provided and charged for. In the course of this process the social worker becomes aware of, or suspects the existence of criminal property.

13.3 A care service provider is new to the market and offering services at what appears to be excellent value. In the course of undertaking procurement due diligence, it becomes apparent that the care staff may not all have the right to work in the UK. This service provider may be a front end for a variety of criminal activity, including people trafficking or modern slavery, and criminals may be obtaining the benefit of free or cheap labour.

13.4 In these scenarios the officers concerned may commit an offence under section 328 of POCA by "being concerned in an arrangement" which s/he knows/suspects "facilitates the acquisition, retention use or control of criminal property" if they do not report their concerns. Any lawyer involved could also be guilty of an offence if they assist in the transaction.

14. What should I do if I suspect a case of money laundering?

14.1 First please ensure you are aware of the Tipping Off offences (see section 16). Where you know or suspect that money laundering activity is taking or has taken place, or become concerned that your involvement in a matter may amount to a prohibited act under the legislation, you must disclose this as soon as practicable to the MLRO or Deputy MLRO named in section 5.2. Should you not do so, then you may be liable to prosecution.

14.2 If you are in any doubt as to whether or not to file a report with the MLRO then you should err on the side of caution and do so. Remember, failure to report may render you liable to prosecution (for which the maximum penalty is an unlimited fine, five years' imprisonment, or both).

14.3 You must still report your concerns, even if you believe someone else has already reported their suspicions of the same money laundering activity. Such reports to the MLRO will be protected in that they will be exempt from disclosures requested under the Freedom of Information Act.

14.4 Your report to the MLRO must include as much detail as possible including:

a. Full details of the people involved e.g. name, date of birth, address, company names, directorships, phone numbers, etc;
b. Full details of the nature of their and your own involvement;
c. If you are concerned that continuing the transaction would amount to a prohibited act under sections 327 to 329 of the 2002 Act, then your report must include all relevant details, as consent will be needed from the National Crime Agency (NCA) via the MLRO for the transaction to proceed.
d. You should therefore make it clear in the report if such consent is required and clarify whether there are any deadlines for giving such consent e.g. a completion date or court deadline;
e. The types of money laundering activity involved. if possible, cite the section number(s) under which the report is being made e.g. a principal money laundering offence under the 2002 Act (or 2000 Act), or general reporting requirement under section 330 of the 2002 Act (or section 21A of the 2000 Act), or both;

f. The dates of such activities, including whether the transactions have happened, are ongoing or are imminent;
g. Where they took place;
h. How they were undertaken;
i. The (likely) amount of money/assets involved;
j. Why, exactly, you are suspicious along with any other available information to enable the MLRO to make a sound judgment as to whether there are reasonable grounds for knowledge or suspicion of money laundering and to enable the MLRO to prepare a report to the National Crime Agency (NCA) if appropriate. You should also enclose copies of any relevant supporting documentation.

14.5 Once you have reported the matter to the MLRO you must follow any directions given to you. You must not make any further enquiries into the matter yourself. All members of staff will be required to co-operate with the MLRO and other authorities during any subsequent investigation.

14.6 There are various defences against non-disclosure, including: where you have a reasonable excuse for non-disclosure (e.g. a lawyer may be able to claim legal professional privilege for not disclosing the information); where you did not know or suspect that money (or other criminal property) was being laundered and had not been provided with appropriate training by the Council.

14.7 Given the low risk to the Council of money laundering activity, this Guidance Note will provide sufficient training for most members of staff, although further guidance may be issued from time to time and targeted training provided to those staff more directly affected by the legislation.

15. What will the MLRO do?

15.1 Upon receipt of a disclosure report, the MLRO must note the date of receipt on the report, acknowledge receipt and advise the discloser of the timescale within which they can expect a response.

The MLRO will consider the report and any other available internal information they think relevant e.g.

a. reviewing other transaction patterns and volumes;
b. the length of any business relationship involved;
c. the number of any one-off transactions and linked one-off transactions;
d. any identification evidence held.

15.2 The MLRO will undertake such other reasonable inquiries deemed appropriate in order to ensure that all available information is taken into account in deciding whether a report to the National Crime Agency (NCA) is required. Such enquiries should be made in such a way as to avoid any appearance of tipping off those involved. The MLRO may also need to discuss the report with you.

15.3 Once the MLRO has evaluated the disclosure report and any other relevant information, they must make a timely determination as to whether:

a. there is actual or suspected money laundering taking place; or
b. there are reasonable grounds to know or suspect that is the case; and

c. whether they need to seek consent from the NCA for a particular transaction to proceed.

15.4 There are a small number of exemptions for non-disclosure to the NCA (for example, if you are a lawyer and you wish to claim legal professional privilege for not disclosing the information) however, if in any doubt, always disclose.

15.5 Where the MLRO concludes that there are no grounds to suspect money laundering, or suspects money laundering but has a good reason for non-disclosure, then this must be noted on the report accordingly and consent given in writing for any ongoing or imminent transactions to proceed. The MLRO should consult with the Chief Executive before reaching a non-disclosure decision. Consent can then be given for a transaction to continue, where applicable.

15.6 In cases where legal professional privilege may apply, the MLRO must liaise with the Chief Executive to decide whether there is a reasonable reason for not reporting the matter to NCA.

15.7 Where consent is required from NCA for a transaction to proceed, then the transaction(s) in question must not be undertaken or completed until NCA has specifically given consent, or there is deemed consent through the expiration of the relevant time limits without objection from the NCA.

15.8 All disclosure reports referred to the MLRO, and reports subsequently made to NCA must be retained by the MLRO in a confidential file kept securely for that purpose, for a minimum of five years.

16. Tipping Off Offences

16.1 Where you suspect money laundering and report it to the MLRO, you must not mention this to others afterwards: you may commit a further offence of "tipping off" (section 333 of the 2002 Act) if, knowing a disclosure has been made, you say or do anything which is likely to prejudice any investigation that might be conducted. It is important not to disclose that an investigation into allegations that an offence has been committed is being contemplated or is being carried out. If and when clearance is given by the MLRO and/or the NCA, you should proceed as if nothing has happened.

16.2 You must not make any reference on a file to a report having been made to the MLRO because, should the client exercise their right to see the file under Data Protection or FOI Acts, such a note will obviously "tip them off" and may render you liable to prosecution. The MLRO will keep the appropriate records in a confidential manner.

17. Specific obligations when conducting 'relevant business'

17.1 Money laundering may occur in a wide variety of personal and business transactions, and all Council staff should remain vigilant to the presence of criminal property and should report their suspicions as set out in this procedure. However, there is also a class of activities known as '**relevant business'**, and for these activities, some specific and additional obligations are created.

17.2 *'Relevant business' would usually refer to the accountancy and audit services carried out by the financial service functions within the Council and the financial, company and property transactions undertaken by Legal Services, where conducted 'by way of business'.*

Relevant business does <u>not</u> include:

- *public authorities serving members of the public free of charge, or for a fee to cover the cost of providing the service only*
- *public authorities that provide these services as part of their statutory duties and charge a fee.*

17.3 Under the 2017 (amended 2019) Regulations, the Council is responsible for ensuring that those of its staff who are most likely to be exposed to money laundering ('relevant' employees) can make themselves fully aware of the law and, where necessary, are suitably trained. Areas of the Council's business that could be deemed to be 'relevant' are required to obtain, verify and maintain evidence and records of the identity of new clients and transactions undertaken, and report suspicions to the MLRO.

17.4 Relevant business is defined with reference to the nature of the activities undertaken rather than referring to organisations as a whole. There is the possibility that some of the Council's business could be classed as "relevant" for the purposes of the legislation:

a. the provision, by way of business, of advice about the tax affairs of another person by a body corporate,
b. the provision, by way of business, of accountancy services by a body corporate,
c. the provision, by way of business, of audit services,
d. the provision, by way of business, of legal services by a body corporate which involves participation in a financial or real property transaction (whether by assisting in the planning or execution of any such transaction or otherwise by acting for, or on behalf of, a client in any such transaction),
e. the provision, by way of business, of services in relation to the formation, operation or management of a company or a trust,
f. the activity of dealing in goods of any description, by way of business, whenever a transaction involves accepting a total cash payment of 15,000 euros (to be £12,000 once 2025 regulations come into effect) or more.
g. the activity of dealing in and managing investments 'by way of business'.

18. What do I do if I am involved in an activity deemed to be 'relevant business'?

18.1 The 2017 Regulations impose specific obligations on those carrying out **relevant business**, requiring them to:

a. obtain sufficient knowledge to ascertain the true identity of clients, by maintaining client identification procedures;
b. ensure evidence of identity obtained and details of transactions undertaken are held for at least 5 years.

Where the Council is carrying out relevant business (e.g. financial and certain legal services) and:

a. forms an ongoing business relationship with a client; or
b. undertakes a one-off transaction involving payment by, or to, the client of 15,000Euro (to be £12,000 once 2025 regulations come into effect) or more; or

c. undertakes a series of linked one-off transactions involving total payment by or to the client(s) of 15,000 Euro (to be £12,000 once 2025 regulations come into effect) or more; or
d. it is known or suspected that a one-off transaction (or a series of them) involves money laundering;

then the Client Identification Procedure (Customer Due Diligence – see section 19) should be followed before any business is undertaken with that client.

19. Client Identification Procedure (Customer Due Diligence) when undertaking relevant business

19.1 Satisfactory evidence of identity establishes, to the satisfaction of the person receiving it, that the client is who they claim to be. The Council's Client Identification Procedure requires basic identity checks for **existing clients** as follows:

a. internal clients: signed, written instructions on Council headed notepaper or an email on the internal email system at the outset of the business relationship;
b. external clients: signed, written instructions on the organisation in question's headed paper at the outset of the business relationship.

19.2 The reason for this low-level procedure (simplified due diligence) is because the Council's risk of exposure to money laundering is assessed as low, so the procedure is considered appropriate to this perceived risk. The risk assessment takes account of regulations that restrict the extent to which services can be provided and the organisations with which the Council can contract.

19.3 Customer due diligence should be carried out over the lifetime of the business relationship, proportionate to the risk, and based on the officers' knowledge of the client and regular scrutiny of the transactions involved.

19.4 The Client Identification Procedure should enable us to have confidence in accepting instructions from a known client. If, however, you are undertaking work for a **new client**, then you may also wish to seek additional evidence, for example:

a. check the organisation's website to confirm the identity of personnel, its business address and any other details;
b. meet the client at their business address;
c. confirm that the organisation is included in the telephone directory;
d. ask the key contact officer to provide evidence of personal identity and position within the organisation, for example: passport, photo ID card, driving licence;
e. signed, written confirmation from the Service Director/Head of Service or Chair of the
relevant organisation that such person works for the organisation.
f. where there is a beneficial owner who is not the client, the Council should take reasonable measures to verify their identity, and where the beneficial owner is a trust or similar, the Council should understand the nature of the control structure of that trust.

19.5 The law states that particular care must be taken when the client is not physically present when being identified; this is often likely to be the case for the Council.

20. Record Keeping Procedure

20.1 Each Service of the Council conducting **relevant business** must maintain records of:

a. client identification evidence obtained; and
b. details of all relevant business transactions carried out for clients for at least five years. This is so that they may be used as evidence in any subsequent investigation into money laundering by the authorities.

20.2 The precise nature of the records is not prescribed by law, however they must be capable of providing an audit trail during any subsequent investigation, for example distinguishing the client and the relevant transaction and recording in what form any funds were received or paid. In practice, the business units of the Council will be routinely making records of work carried out for clients in the course of normal business and these should suffice in this regard.

21. Conclusion

Given the nature of the Council's services and for whom these services can be provided, instances of suspected money laundering are unlikely to arise very often, if at all. However, we must be mindful of the legislative requirements, as failure to comply with them may render individuals liable to prosecution.

Other Relevant Documentation

The following policies, procedure documents and codes of conduct should be read in conjunction with the Anti Money Laundering Policy:

- Anti-Fraud & Corruption Policy and Procedure
- Whistleblowing Policy and Procedure

APPENDIX C

Bribery Act Policy and Procedure

Document Control

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0.1	June 2019	Initial draft.	
0.2	Sept 2019	Amendments from Finance and Governance Group review	JB
1.0	Nov 2019	Approved by G&E Committee	JB
1.1	Nov 2022	3 year review; Reviewed and Agreed with no further changes by Governance and Finance Group Dec 2022.	JB
1.2	June 2023	Revisions made after discussion at Corporate Board	JG
1.3	October 2026	3 year review, minor changes e.g. post title updates	SB/JG

West Berkshire COUNCIL

Contents

1. Purpose 3
2. Applicability 3
3. Policy 3
4. Implementation 4
5. Roles and Responsibilities 4
6. Gifts and Hospitality 5
7. Failure to comply with WBC Bribery Act Policy 5
8. Raising a Concern 5
9. Review 6
Glossary 7
Other Relevant Documentation 7

1. Purpose

1.1 The Council is committed to implementing and enforcing effective systems to prevent or counter any act of bribery. It is the Council's policy to conduct all aspects of its business in an honest and ethical manner at all times.

1.2 The purpose of this policy is to explain how the Council intends to maintain high standards and to protect the organisation, employees, Members and business partners against actual occurrences/or allegations of bribery and corruption.

1.3 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.

1.4 Bribery is defined as the offering, giving, receiving or soliciting of any item of value to influence the actions of an official or other person in charge of a public or legal duty. The act of bribery is the intention to gain a personal, commercial, regulatory or contractual advantage. Bribery is a criminal offence, there are four key offences under the Bribery Act 2010:

- Section 1 – Bribery of another person
- Section 2 – Accepting a bribe
- Section 6 – Bribery of foreign public officials
- Section 7 – Failure of organisations to prevent bribery.

1.5 Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions. These are not tolerated and are illegal.

1.6 This Policy/Guidance has been approved by the Audit and Risk Committee.

2. Applicability

2.1 This Policy applies to:

a. All non-school based employees working for the Council, including those working from home or at non-Council locations.

b. Other persons including Elected Members, Consultants, Agency staff and Contractors working for the Council, external organisations working with the Council, whilst engaged on Council business.

2.2 It is the responsibility of each employee and other person mentioned in Section 2.1 to familiarise themselves with and adhere to this Policy.

2.3 Adherence to this Policy is a condition of working for the Council or using its assets.

3. Policy

3.1 It is the Policy of the Council to ensure that the Council and all persons acting within or on behalf of the Council, shall not:

a. Make contributions of any kind with the purpose of gaining an advantage;
b. 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; or
c. Make, or accept, inducements of any kind.

3.2 The Council commits to:

a. Setting out a clear Bribery Act (anti-bribery) Policy and keeping this up-to-date with regular reviews;
b. Making all Members, employees and partners aware of their responsibilities to adhere to this policy at all times;
c. Providing training, where appropriate, to allow Members, employees and partners to recognise and avoid the use of bribery by themselves or others;
d. Encouraging Members, employees and partners to be vigilant and to report any suspicions of bribery;
e. Providing suitable channels of communication (e.g. the Whistleblowing Procedure) to ensure that sensitive information is handled appropriately;
f. Investigating instances of alleged bribery and assisting the police and other authorities in any prosecution;
g. Taking action against anybody acting for or on behalf of the Council who is involved in bribery;
h. Reporting breaches and suspected breaches of this policy to Members, employees and partners in an open and transparent way; and
i. Including appropriate clauses in contracts with suppliers to advise on the Council's approach to the provisions of the Bribery Act 2010.

4. Implementation

This Policy is supported and implemented by the Procedures and Guidance which form part of this document.

5. Roles and Responsibilities

5.1 The responsibility for day-to-day mitigation of the risk of bribery resides at all levels of the Council and includes all directorates. It does not rely solely on the Council's assurance functions.

5.2 All managers are directly responsible for implementing this Policy and any sub policies and procedures within their service areas, and for the adherence of their staff and others (as stated in 2.1).

Managers should:

a. Keep appropriate internal records that will evidence the business reason for making any payments to third parties;
b. Encourage employees to raise concerns about any issues or suspicion of malpractice at the earliest possible stage; and
c. 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.

5.3 All personnel detailed at 2.1 have an individual responsibility to adhere to this Policy.

Employees/Members must not:

a. Accept any financial or other reward from any person in return for securing a particular outcome;
b. Request a financial or other reward from any person in return for providing some favour;
c. Offer any financial or other reward to any person in return for providing some favour.

5.4 Employees/Members have an obligation to report any offer of an inducement – financial or otherwise.

5.5 Responsibilities for the internal investigation of any allegations of bribery (which may fall within the remit of a code of conduct review) are set out in section 5 of the Council's Anti-Fraud and Corruption Policy.

6. Gifts and Hospitality

6.1 This policy is not intended to change the requirements of the Council's Gifts and Hospitality policies and procedures. This is contained in the West Berkshire Officers Code and in the Members Code of Conduct in the Council's Constitution.

6.2 The guidelines clearly set out the restrictions on accepting gifts and hospitality, the need to inform the manager and the need to register any approved gifts that are retained.

6.3 If there is any doubt about whether an invitation or gift should be accepted then the offer should be refused. Each Service Director is required to maintain a Gifts and Hospitality Register (Officer's Code of Conduct). The Monitoring Officer will ensure that reminders on this subject and the need for officers to complete a Register of Interests form are sent out every year.

6.4 Gifts and hospitality declared are reported to the Personnel Committee, as part of the Monitoring Officer's review of governance.

6.5 The procedures for Members' registers of interest are set out in the Members' Code of Conduct.

7. Failure to comply with the Bribery Act Policy

7.1 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 Procedure.

7.2 This document provides staff and others with essential information regarding the Bribery Act, and sets out conditions to be followed. It is the responsibility of all to whom this Policy document applies to adhere to these conditions. Failure to do so may result in:

a. Withdrawal of access to relevant services
b. Informal disciplinary processes
c. Formal disciplinary action
d. Complaint and action under the Members Code of Conduct.

7.3 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.

8. Raising a Concern

8.1 Staff are encouraged to raise any concerns with their manager. In addition, the Council has published a Whistleblowing Procedure (published on the Internal Audit webpage). This provides information on the courses of action available to report serious concerns (including bribery) in confidence.

8.2 The Council aims to encourage openness and will support anyone who raises a genuine concern in good faith under this policy, even if they turn out to be mistaken.

8.3 Members, staff or partners who refuse to accept the offer of a bribe may worry about the repercussions. The Council is committed to ensuring that nobody suffers detrimental treatment through refusing to take part in bribery.

9. Review

This policy will be reviewed to respond to any changes in legislation/good practice, and at least every three years.

Glossary

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 four 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.

Other Relevant Documentation

The following policies, procedure documents and codes of conduct should be read in conjunction with the Bribery Act Policy:

- Council Constitution
- Anti-Fraud and Corruption Policy
- Anti-Money Laundering Policy
- Whistleblowing Policy and Procedure
- Officers Code of Conduct
- Disciplinary Procedure
- Members Code of Conduct

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APPENDIX D

Whistleblowing Policy and Procedure

Document Control

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Change History

Version	Date	Description
1	September 2006	New Policy
2	August 2013	Revised version following amendments arising from the Enterprise and Regulatory Reform Bill 2013
3	December 2019	Note added referring to structure arrangements in HR.
4	July 2021	New HR Service Lead details added
5	July 2024	General review of content but also to reflect ownership has moved to Internal Audit. Content also amended to include reference to external sources of whistleblowing.
6	October 2026	Amended for updated post titles and change in legislation re Employment Rights Act 2025 and new protected disclosure of Sexual Harassment

Contents **Page**

1. Purpose 3
2. Applicability 3
3. Roles and Responsibility 4
4. Policy 4
5. Types of Concern Covered by this Policy 5
6. How you are Protected when Raising a Concern 5
7. Malicious Allegations 5
8. How to Raise a Concern 5
9. Whistleblowing Helpline 6
10. Procedure for Dealing with Concerns 7
11. Recording and Monitoring Concerns Raised 7
12. Taking the Matter Further 8
13. Failure to comply with the Council's Whistleblowing Policy and Procedure 8
14. Ensuring Remedial Action is Undertaken 8

Appendix A - Whistleblowing Disclosure Form 9

1. Purpose

1.1 It is important to the Council that any fraud, misconduct or wrongdoing by employees, workers, members or volunteers of the Council, or by those providing services on behalf of the Council is reported and properly dealt with.

1.2 The Public Interest Disclosure Act 1998 (PIDA), which updated the Employment Rights Act 1996, enables individuals to raise concerns where they have a reasonable belief that:

- A criminal offence;
- A miscarriage of justice;
- An act creating a risk to health and safety;
- A breach of other legal obligation;
- Damage to the environment;
- Concealment of any of the above;

is being, has been or is likely to be committed, and it is in the public interest to disclose it, without fear of dismissal, victimisation or detriment. This policy and procedure set out how such concerns should be raised and managed within the Council.

The Employment Rights Act 2025 which came into effect on 6 April 2026 added sexual harassment as a "qualifying disclosure" under whistleblowing law. Where any such instances are reported via the routes set out in this policy, they will be referred to HR for them to investigate.

1.3 PIDA protects employees who make a whistleblowing disclosure from harassment or victimisation as long as when making a disclosure they believe they are acting in the public interest. If the matter only affects the individual, then it is not a disclosure covered by PIDA. However, it is likely to be covered by one of the other Council policies listed below:-

- Individual employee's work related issues – Grievance Procedure;
- Concerns regarding member conduct – Members Code of Conduct;
- Concerns about Council service provision – Complaints Policy and Procedure;
- Concerns regarding safety of vulnerable adults or children – Safeguarding Policy and Procedure.

1.4 Whistleblowing usually refers to issues being raised internally by members of staff who have become aware of a potential wrongdoing. There may however, be occasions where a member of the public has a concern about a possible wrongdoing involving a Council employee/contractor/volunteer and wishes to report it. Members of the public can contact the Council using this Policy to report any serious concerns or disclosures over wrongdoing.

1.5 Where this policy refers to a "whistleblower", it refers to both internal and external disclosures. Unlike disclosures made by employees, PIDA does not provide legal protection for disclosures made by members of the public. However, the Council will take reasonable and appropriate action to protect the anonymity of members of the public when they make a disclosure.

2. Applicability

This Policy applies to:

2.1 All employees working for the Council, except those working in schools, as schools should have their own whistleblowing policy or formally agreed to adopt the Council's.

2.2 Other persons including elected members, consultants, agency staff, volunteers and contractors working for the Council, external organisations working with or providing services on behalf of the Council.

2.3 For the purposes of this policy and procedure those specified in 2.1 and 2.2 will be referred to collectively as 'workers'.

2.4 This Policy and Procedure is in addition to/supports the Council's Anti-Fraud and Corruption Policy, Anti-Bribery Policy and Anti Money Laundering Policy (published on the Council's Intranet and Internet), copies also available from the Council's Internal Audit Team.

3. Roles and Responsibilities

3.1 The overall responsibility and ownership of this policy and procedure within the Council rests with the Chief Executive.

3.2 The Audit Manager has overall responsibility for the maintenance and operation of this policy and procedure.

3.3 It is the responsibility of each worker to familiarise themselves with and adhere to this Policy. It is the responsibility of managers to ensure that volunteers/agency workers/ contractors and partner organisations are made aware of the existence of this policy and procedure (as part of inductions/contract terms and conditions etc).

4. Policy

4.1 The Council is committed to the highest standards of openness, probity and accountability.

4.2 The Council encourages all employees, members and volunteers to be aware of the importance of preventing and eliminating wrong-doing at work, and to raise serious concerns using the procedure set out in this document.

4.3 The Council will ensure these concerns are taken seriously and investigated thoroughly, promptly and confidentially, and that appropriate remedial action is taken.

4.4 The Council will protect workers who, based on a reasonable belief, raise concerns under this procedure from dismissal, victimisation or detriment because they have made a disclosure.

5. Types of Concerns Covered by this Policy

5.1 As a worker you may be the first to realise that there could be something seriously wrong taking place/about to take place. It may be tempting to do nothing as you may feel that voicing your concerns would appear disloyal to colleagues or the Council. You may also be afraid that it could lead to repercussions against you. However, it is important that you raise your concerns promptly so that the Council can take action to rectify them, and that the risk of adverse outcomes is minimised.

5.2 Concerns covered by the Public Interest Disclosure Act are listed in section 1.2 above, and may be something that makes you feel uncomfortable in terms of something that:

- Is against the law;
- Puts someone at risk;
- Breaches the Council's standards, policies or procedures;

- Is against the Council's Rules of Procedure, or policies and procedures;
- Falls below established standards of practice;
- Amounts to improper conduct.

6. How are You Protected when Raising a Concern?

6.1 The Council will not dismiss you because you have raised a concern under this procedure, and will protect you against victimisation or other detriment, so long as you have a reasonable belief that the wrong-doing is being, has been, or is likely to be committed, and it is in the public interest to disclose it. The information that you give should be true to the best of your knowledge, information and belief.

6.2 You are not expected to investigate the concern yourself, just to be able to explain the reasons for your concern. It is not necessary for a worker to have proof/evidence that wrong doing is being, has been, or is likely to be committed; a reasonable belief is sufficient.

6.3 Any investigation into concerns of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that may already affect you.

6.4 The Council will keep the matter confidential as far as possible. Where an investigation confirms the allegations, workers may be required to attend hearings as witnesses.

6.5 Anyone (including managers and co-workers) found to subject a worker who has made a protected disclosure, to inappropriate action under a formal procedure, bullying, harassment, victimisation or detriment, may be subject to disciplinary or other appropriate action.

6.6 An instruction to cover up wrongdoing is a disciplinary offence. Workers should report any instances in which they are told not to raise or pursue any concern, even where they are told not to by a person in authority such as a manager.

7. Malicious allegations

7.1 Information given should be true to the best of your knowledge, information and belief. Maliciously making a false allegation is a disciplinary offence and as such would be handled under the Council's Disciplinary Procedure.

8. How to Raise a Concern - General

8.1 Concerns may be raised verbally or in writing. In order for the issue to be fully investigated the following information is needed:

- The background history of the concern/events that have taken place (giving relevant names, post titles and dates);

- The reason the whistleblower is concerned about the situation.

A form is provided at **Appendix A to this document** that can be used by anyone within or outside of the Council to raise concerns, use of the form is not obligatory to raise a concern but helps the whistleblower to consider the key information that will be requested once the issue is raised.

8.2 Individuals raising a concern are encouraged to put their name to their allegation as anonymous allegations are much harder to investigate, especially if there is very limited information provided.

8.3 Where an anonymous concern is received by email, contact will be made via this route,

requesting whether the person is willing to provide further details of their concerns/whether they are willing to engage in an investigation process. The email from the Council will make it clear that it may be very difficult/not possible to investigate an issue, if the person has given very limited information and is not willing to provide anything further.

8.4 Where allegations are raised anonymously, they will be considered at the discretion of the Audit Manager in consultation with at least one senior officer set out in Section 10.5. Decisions taken not to investigate, together with the reasons why, will be fully recorded.

8.5 Where a person asks to remain anonymous, the Council will aim to respect this request, but cannot guarantee that it will be able to do so once an investigation is instigated, especially if the issue needs to be reported externally, for example to the police. Also, reporting issues externally for investigation could result in a whistleblower being enforced to participate in an investigation/provide the required information.

8.6 Where the Chief Executive is the subject of the allegation, the allegation will be considered by the Audit Manager in consultation with the Leader of the Council.

Raising a Concern (Within the Council)

8.7 Workers should initially report concerns to their line manager, or where they are concerned that their manager is involved in the wrong-doing, to their manager's manager, or via the whistleblowing helpline as specified in section 9. below.

8.8 Similarly, non-employees (e.g. agency workers or contractors) should raise a concern in the first instance with their main contact within the Council, which is usually the person to whom they directly report.

8.9 A worker may request that the meetings are held away from his/her normal place of work. Where possible you should agree with the worker where the meeting will be held. They also have the right to be accompanied at meetings by a trade union representative or work colleague.

8.10 Managers should not ignore anonymous disclosures but seek advice from the Audit Manager in such cases.

Raising a Concern Externally (e.g. Members of the Public)

8.11 Contact details for reporting a concern are set out in the next section.

8.12 For any external concerns received by any other officer/manager within the Council, they should then notify the Audit Manager of all such cases as soon as possible so that they can be dealt with in a timely manner.

9. Whistleblowing Help Line

9.1 Where a worker has concerns but is unsure whether to raise them, or where he/she believes that senior management is involved in the wrong doing, he/she should seek advice from the Council's Audit Manager.

9.2 The Audit Manager should be notified of all externally raised issues that may need to be treated under this Whistleblowing Policy/Procedure.

9.3 The Council's Internal Audit Team is responsible for investigating any whistleblowing complaints/concerns received by the Council. Any such issues can be raised with the Council by email (Whistleblowing@westberks.gov.uk), or telephone (direct line number 01635 519455).

10. Procedure for Dealing with Concerns

10.1 The manager who was initially made aware of the concern will hold a meeting with the worker as soon as possible to acknowledge the concern has been raised and clarify the details, with the aim for this to take place within 10 working days of the concern being raised with them.

10.2 Where the matter can be resolved simply, for example where there has been a misunderstanding or misinterpretation of an event, the manager will explain this to the employee, check that the employee is satisfied that the matter is resolved and keep a record of the outcome. The manager should make a full record of the issue raised, how it was resolved and when the issue was discussed/clarified with the worker.

10.3 Where the manager believes the matter should be taken further, or is not clear if this may be required, he/she should seek advice from the Audit Manager within 10 working days of being made aware of the issue by the worker, who will advise on the next stages.

10.4 The Audit Manager will assess the potential seriousness of the issue that has been raised with them, whether it falls within the Council's Whistleblowing Policy or should be dealt with under another more appropriate route, and determine who is best placed to investigate the matter e.g. the Internal Audit Team.

10.5 The Audit Manager will notify one or more of the senior managers listed below about the matter (depending on the nature of the allegation), and liaise with them on how to proceed with investigating the concern:

- Chief Executive
- Monitoring Officer (Executive Director, Resources)
- S151 Officer (Service Director Finance, Property and Procurement)
- HR Service Lead

10.6 Within 10 working days of the Audit Manager being notified of a concern, he/she will contact the person who raised the query to:

- Confirm receipt of the information provided/request further information where applicable;
- Mention how it is proposed to deal with the matter/whether further investigation will take place, and if not, why this is;
- If the whistleblower is a worker, inform them of staff support mechanisms.

10.7 No-one implicated in the allegations will be involved in conducting the investigation, and if urgent action is required this will be taken before a formal investigation is instigated.

10.8 Where investigation confirms that wrong doing has occurred the worker may be required to attend hearings to give evidence.

10.9 The process for dealing with external concerns will follow the same stages as set out in 10.4 to 10.6 above.

11. Recording and Monitoring Concerns Raised

11.1 The Audit Manager will maintain a log of all allegations of wrongdoing that are raised with them and be responsible for monitoring progress/outcomes of all investigations instigated under this whistleblowing Policy/Procedure.

11.2 The Audit Manager, in consultation with relevant senior officers set out in section 10.5 will determine whether the issue needs to be reported externally:-

- referred to the police;
- form the subject of an independent inquiry;
- referred to a regulatory agency;
- referred to a government department.

11.3 Where a manager has referred an issue to the Audit Manager, and it has been agreed further investigation is required, the Audit Manager will, subject to any legal constraints, update the manager of the outcome of any investigation.

11.4 The whistleblower will also be informed of the outcome of the investigation and any action that will be taken as a result, subject to any legal constraints.

12 Taking the Matter Further

12.1 Where the whistleblower who raised the concern is not satisfied with the action that has been taken, he/she should contact the Audit Manager setting out why they believe this is the case. The Audit Manager will consider what, if any, further action is required, seeking advice from those listed in 10.5 above as appropriate. The whistleblower will be notified of how the matter will be taken forward.

12.2 If a whistleblower is still not satisfied, he/she has the option to report the matter to a relevant external body/authority. The legislation sets out a number of bodies to which qualifying disclosures may be made. These include:

- HM Revenues and Customs
- The Financial Conduct Authority
- The Health and Safety Executive
- The Environment Agency
- The Director of Public Prosecutions
- The Serious Fraud Office

You should make sure you do not disclose sensitive personal information about an individual/individuals, or sensitive business information. If in doubt you should contact the whistleblowing help line (section 9).

13 Failure to Comply with the Council's Whistleblowing Policy and Procedure

13.1 Workers are expected to report concerns. For some categories of employees, failing to report a concern may be failing in their professional duty and be in breach of legislation; this may result in disciplinary action being taken.

14 Ensuring Remedial Action is Taken

14.1 The Audit Manager in consultation with one of the senior managers set out in 10.5 will identify the relevant manager(s) who will be responsible for ensuring that any remedial action deemed necessary is implemented. This may include reporting the matter to an appropriate government department, regulatory agency and/or the police.

15 Requests for Information Regarding Whistleblowing

15.1 Under the UK GDPR and Data Protection Act 2018, a person has a number of rights which they can exercise in relation to personal information. A person has the right to access the personal information which the Council holds about them, but it does not entitle a person to access information about other people.

15.2 If a subject access request is received regarding a whistleblowing matter then the Council will consider the request in line with its duties under data protection legislation and in line with its established processes. Please note, a subject access request does not give a person the right to access non-personal information, such as Council business or processes. Any requests regarding other subject rights such as restriction, rectification or erasure will be considered in line with our processes.

15.3 Any request for information on whistleblowing matters under the Freedom of Information Act (FOIA) will be considered in the same way as any FOIA request received. Whilst there is a presumption of disclosure under FOIA, given the potential sensitivities of a matter, the Council will need to consider the information requested and what information may be disclosable in relation to any actions taken, outcomes and reports produced.

Appendix A **Whistleblowing Disclosure Form**

This form is intended for use by any individual working for the Council (including elected members, contractors, agency workers and volunteers), and members of the public who wish to raise an issue about potential fraud, misconduct or wrong-doing with the Council. You must have a reasonable belief in any allegations that you make, and raising the issue must be deemed to be made in the public interest.

This form in intended to be used to report wrong-doing within the organisation (for example, financial irregularities or health and safety concerns), rather than to raise a personal grievance. There are occasions where an issue is raised which may fall under both the Council's Whistleblowing Policy and Grievance Policy, if, after reading both of these policies you are unclear as to which applies, the Audit Manager will be able to advise.

Once you have submitted this form, the Council's Whistleblowing Procedure will be invoked. This will result in an investigation, which will not involve anyone (for example, your line manager) you may have implicated in the details provided below.

In certain circumstances, you can request that your complaint is kept anonymous. Where possible, the Council will respect such a request, but cannot guarantee that it will be able to do so once an investigation is instigated.

For Workers - This form should be completed and sent to your line manager/manager's manager or the Audit Manager by email stating "confidential" in the subject line.

For Issues Raised Externally - This form should be sent to the Council's Audit Manager (contact details set out in 10.5).

Name of person raising the concern (not a mandatory requirement but will assist with any investigation)	
In what capacity you have become aware of the issue – (worker/member/contractor/volunteer/ member of the public)	
If an employee - post title/service	
Date concern submitted	
If an employee concern, does it relate to your line manager?	Yes/No

Please Set out Details of the Potential Fraud, Misconduct or Wrongdoing you Wish to Raise
Please set out the details of the issue that you wish to raise, providing examples where possible, particularly dates, times, locations of events and the identities of those involved. You may attach additional sheets if required.
Please Set Out How you Consider Raising the Issue is in the Public Interest
Declaration (for workers)
I confirm that the above statements are true to the best of my knowledge, information and belief. I understand that, if I knowingly make false allegations, this may result in the Council taking disciplinary action against me.
Form completed by (not a mandatory requirement)
For completion by the Council
Date form received by the Council
Name of recipient/post title

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