APPENDIX A

Anti Fraud and Corruption Policy

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West Berkshire COUNCIL

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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.