



North Norfolk District Council

Counter Fraud, Corruption and Bribery Policy

April 2022

Document Control and History

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Introduction

FRAUD is a deception that is deliberate and intended to provide a direct or indirect personal gain. The term “fraud” can include criminal deception, forgery, blackmail, corruption, theft, conspiracy or the covering up of material facts and collusion. By using deception, a fraudster can obtain an advantage, avoid an obligation or cause loss to another party. The Fraud Act 2006 identifies three criminal offences:

- false representation
- failure to disclose information
- abuse of position

CORRUPTION is the deliberate misuse of your position for direct or indirect personal gain.

“Corruption” includes offering, giving, requesting or accepting a bribe or reward, which influences your actions or the actions of someone else.

THEFT is where someone steals cash or other property. A person is guilty of “theft” if he or she dishonestly takes property belonging to someone else and has no intention of returning it.

BRIBERY is, if someone was to try to offer an incentive to ensure that, for example, a planning application was approved, or, conversely someone accepted or asked for something of material value from contractors, suppliers or persons in return for their being approved to provide services / goods to the Council.

ECONOMIC CRIME is a new term introduced to cover a broader set of crimes that cause harm to society and the UK’s economy.

Economic crime refers to a broad category of activity involving money, finance or assets, the purpose of which is to unlawfully obtain a profit or advantage for the perpetrator or cause loss to others.

This poses a threat to the UK’s economy and its institutions and causes serious harm to society and individuals. It includes criminal activity which:

- Allows criminals to benefit from the proceeds of their crimes or fund further criminality;
- Damages our financial system and harms the interests of legitimate business;
- Undermines the integrity of the UK’s position as an international financial centre; and/or
- Poses a risk to the UK’s prosperity, national security and reputation.

North Norfolk District Council is committed to the highest possible standards of openness, probity, honesty, integrity and accountability. We expect all staff, councillors and partners to apply these standards, which are included in our codes of conduct.

We will seek to deter and prevent fraud, corruption and theft to ensure that all risks in these areas are reduced to the lowest level possible. Where we suspect or detect fraud, corruption or theft we will thoroughly investigate and deal with any proven fraud in a consistent and balanced way. We will apply appropriate sanctions against those committing fraud and will attempt to recover all losses.

The legal framework for fraud and corruption is defined by a number of acts. Primarily, the Fraud Act 2006 establishes a criminal liability for fraud through either false representation, failing to disclose information or abuse of position. Section 17 of the Theft Act 1968 creates an offence of destroying, defacing, concealing or falsifying any account, record or document made, or required, for any accounting purposes. The Bribery Act 2010 makes it an offence to attempt to bribe someone, or receive a bribe where that may result in improper discharge of a public function.

Scope – Policy Aim

The key objectives of this policy are to:

- Increase staff and Member awareness of the corporate counter fraud culture which the Council actively supports and to encourage individuals to promptly report suspicions of fraudulent or corrupt behaviour;
- Communicate to partners, suppliers, contractors, Council owned/part owned companies and other organisations that interact with the Council that it expects them to maintain standards aimed at minimising fraud and corruption in their dealings with the Council;
- Demonstrate the arrangements that the Council has in place to counter fraud and corruption; and
- Minimise the likelihood and extent of losses through fraud and corruption.

This policy applies to:

- All North Norfolk District Council Councillors;
- All North Norfolk District Council staff and officers providing services to and on behalf of the Council
- Council partners, contractors, suppliers, council owned/part owned companies and consultants; and
- Any member of the public.

Executive Summary

North Norfolk District Council is opposed to all forms of fraud, corruption, theft or bribery. We will take action against anyone who attempts to defraud the Council, whether they are our own employees or Councillors, external organisations or members of the public. To deliver the aims of this policy we will:

- Accurately identify the risk of fraud;
- Create and maintain a strong counter fraud culture;
- Take action to deter, prevent and detect fraud, investigate and apply sanctions and seek redress where fraud is proven; and
- Record and report our outcomes to the Governance Risk and Audit Committee.

Policy Consultation and Consideration

The Council's Corporate Leadership Team and the Governance Risk and Audit Committee.

Policy Statement

1. The Policy

North Norfolk District Council is committed to preventing and detecting and investigating all forms of fraud, corruption, theft and bribery. We will take action against anyone who attempts to defraud the Council, whether they are our own employees or Councillors, external organisations or members of the public.

In order to deliver against our priorities, we need to ensure that we minimise losses to fraud, corruption and bribery. For every pound we lose to these activities, there is a pound less we can spend on delivering our objectives.

As a public service authority, we have a duty to ensure we promote effective stewardship and value for money in the use of our public funds. Fraud, corruption and bribery reduce the reputation and confidence that can be placed in the Council and public service bodies generally.

We will adopt a risk-based approach to tackling fraud, corruption, theft and bribery and promote zero tolerance, by using tools identified in the [Local Government Fraud Strategy, Fighting Fraud and Corruption Locally](#).

2. What we mean by Fraud, Corruption and Bribery

This policy outlines our approach to tackling fraud, corruption, theft and bribery. Examples of fraud, corruption and bribery are as follows but not limited to:

Abuse of position	<p>Deliberately falsifying, substituting or destroying records for personal gain.</p> <p>Deliberate failure to declare an interest.</p> <p>Intentional breaches of financial regulations and procedures.</p> <p>The offer, giving or acceptance of inducements to influence action or decisions by the Council.</p> <p>Abuse of position as employee to benefit friends, family or others.</p> <p>Personally profiting from the sale of Council equipment.</p> <p>Use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.</p> <p>Theft of funds, services or assets from the Council or its partners.</p>
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Cyber Fraud	Cyber attacks resulting in loss of information diversion of funds through scams or spam.
Right to Buy	Fraudulent applications under the Right to Buy/acquire.
Money laundering	Exposure to suspect transactions.
Commissioning of services	Conflicts of interest, collusion, bribery.
Tenancy	Fraudulent applications for housing or successions of tenancy, and subletting of the property.
Procurement	Tendering issues, split contracts, double invoicing, mandate fraud.
Payroll and HR	False employees, overtime claims, expenses, working whilst on sick leave.
Identity fraud	False identity/fictitious persons applying for services/payments.
Council Tax and Housing Benefit	Discounts and exemptions, Housing Benefit and Council Tax support.
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 adaptations to homes aimed at the disabled.

The act of attempted fraud will be treated as seriously as actual fraud.

The Bribery Act 2010 makes it possible for individuals to be convicted where they are deemed to have given their consent or tacit approval in giving or receiving a bribe. It also created the corporate offence of “Failing to prevent bribery on behalf of a commercial organisation.” To protect itself against the corporate offence the Act also requires organisations to have “adequate procedures in place to prevent bribery.”

This policy statement, the codes of conduct and the Whistleblowing Policy are designed to meet that requirement.

Responsibilities

<i>Stakeholder</i>	<i>Specific Responsibilities</i>
Chief Executive	Accountable for the Council's overall governance arrangements including the procedures and effectiveness of the Council's arrangements for countering fraud and corruption.
Monitoring Officer	Advise Councillors and Officers on ethical issues, standards and powers to ensure that the Council operates within the law and statutory Codes of Practice. To promote, monitor and enforce probity and high ethical standards within the District Council and Town and Parish Councils within the district of North Norfolk.
Section 151 Officer	To ensure that effective procedures are in place to investigate promptly any fraud or irregularity. To evaluate the adequacy and effectiveness of internal controls designed to secure assets and data, to assist management in preventing and deterring fraud and abuse, and to examine the whole system of internal controls and not just the financial controls.
Governance Risk and Audit Committee	To review the Council's arrangements to counter fraud and corruption, with particular regard to the policies on Counter Fraud, Whistleblowing and Money Laundering.
Councillors	To support and promote the development of a strong counter fraud culture.
Corporate Leadership Team	The Corporate Leadership Team are responsible for the Council's arrangements to manage risk. To champion and promote the development of a strong counter fraud culture.
External Audit	Statutory duty to ensure that the Council has in place adequate arrangements for the prevention and detection of fraud, corruption and theft.
Internal Audit	Provide resources to implement the Council's counter fraud policy and for the prompt investigation of suspected fraud and irregularities. To ensure that action is taken to improve controls and reduce the risk of fraud.
Management	Identify the risks to which systems, operation and procedures are exposed; developing and maintaining

	<p>effective controls to prevent and detect fraud; ensuring controls are complied with.</p> <p>Notify the Section 151 Officer immediately of any suspected fraud, irregularity, improper use or misappropriation of the Council's property or resources. Pending investigation and reporting, taking all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.</p>
Staff	To comply with Council policies and procedures, to be aware of the possibility of fraud, corruption and theft, and to report any concerns immediately to their manager or the Section 151 Officer.
Public, Partners, Suppliers, Contractors and Consultants	To be aware of the possibility of fraud and corruption against the Council and report any concerns or suspicions.

3. Our Approach

We will fulfil our responsibility to reduce fraud and protect our resources by a strategic approach consistent with that outlined in the Local Government Fraud Strategy - Fighting Fraud and Corruption Locally.

The five key themes are **Govern, Acknowledge – Prevent – Pursue and Protect**:

GOVERN	
Tone at the top	<p>Robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded holistically throughout the Council to support good governance.</p> <p>The Governance Risk and Audit Committee is responsible for reviewing and approving policies for Counter Fraud and Corruption and is provided with the results of any investigations that are undertaken.</p> <p>The Governance Risk and Audit Committee receive annually the Fighting Fraud and Corruption Locally strategy checklist, fraud risk assessment and fraud action plan which shows how the Council manages the suggested actions.</p>

	The relevant portfolio holder is made aware of fraud risks and mitigations.
ACKNOWLEDGE	
Committing Support	The Council will have a commitment to tackling the fraud threat. We have robust whistle blowing procedures, which support those who come forward to report suspected fraud. All reports will be treated seriously and acted upon. We will not, however, tolerate malicious allegations.
Assessing and Understanding Risks	<p>We will continuously assess those areas most vulnerable to the risk of fraud in conjunction with our Risk Management arrangements and risk based Internal Audit reviews. Through these assessments, we can understand how fraud affects the Council and what we can do about it.</p> <p>A fraud risk assessment is undertaken by the Council to determine areas where counter fraud activity is required, highlighting the impact this may have on the local community, which feeds into the Annual Fraud Plan.</p>
Robust Response	We will strengthen measures to prevent fraud as detailed by the Annual Fraud Plan – the Internal Audit service and the Revenues and Benefits staff will work with managers and policy makers to ensure new and existing systems and policy initiatives are adequately fraud proofed.

PREVENT	
Better Use of Information & Technology Working with Others	We will 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. Our systems are designed to meet key control objectives and minimise the opportunity for fraud. We will continue to review systems and make sure appropriate internal controls are in place and adhered to and implement improvements.

	The Council registers with Government Counter Fraud Profession Knowledge Hub the Fighting Fraud and Corruption Locally regional network.
Anti-Fraud Culture	<p>We will promote and develop a strong counter fraud culture, raise awareness 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.</p> <p>We will work to a corporate framework that identifies responsibilities for decision making and rules of procedure and ensures the highest standards of conduct are practiced by staff, Councillors and those we do business with.</p> <p>We will carry out due diligence when appointing staff, carrying out relevant checks on references and qualifications and providing appropriate training.</p>
Corporate approach	Through the Corporate Risk Management framework and risk based Internal Audit reviews we will identify potentially vulnerable areas.

PURSUE

Fraud Recovery	A crucial element of our response to tackling fraud is recovering any monies or assets 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 whistle blowing arrangements.
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PROTECT

Protecting the Council and its Residents	<p>Fraud and corruption cases are publicised and endorsed by the Council's Communications Team to highlight awareness in the local community.</p> <p>Cyber crime controls are regularly reviewed to ensure they remain adequate to new and increasingly sophisticated techniques from fraudsters.</p> <p>The Council's external auditors provide assurance within their annual review that public funds are protected.</p> <p>Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud proof systems to prevent future occurrences.</p>
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Implementation

Service Managers are responsible for making sure that all staff are familiar with the content of this policy. Under its terms of reference it is the role of the Governance Risk and Audit Committee to review the Council's procedures, arrangements, incidences, actions for handling allegations from whistle blowers, and Counter fraud corruption and bribery policy.

The Section 151 Officer is responsible for making sure that the Council has control systems and measures in place and is accountable for the implementation of this policy.

There is a source of support for Fraud under the Council's Internal Audit Contract.

Communication plans and training are very important in highlighting awareness and the Corporate Leadership Team, Management Team and Service Managers have a key role to play in making sure this happens.

Reporting concerns of Fraud, Corruption and Bribery

Anyone who has a concern that a potential incident of fraud, corruption or bribery has arisen should always attempt to raise these concerns at the earliest opportunity.

The Council has a dedicated section of its website to help report concerns regarding potential benefit fraud, which can be accessed [here](#).

The Council acknowledges that this can be difficult and challenging to do in some cases and the Whistleblowing Policy has been established in order to provide those raising concerns with a safe avenue with which to do so.

It also offers sources of advice and guidance that they may turn to. The Whistleblowing Policy can be found on the [Council's intranet and internet sites](#). In addition, Appendix A to this policy provides details of the Council's Whistleblowing contacts.

Investigative approach

The primary means of investigating fraud is through the Monitoring Officer who is able to call in other relevant officers for support as required. This will apply to all benefits related fraud, and the majority of other "internal" frauds.

There are provisions in the Internal Audit Service contract to engage Counter Fraud trained auditors, to work under the direction of the Head of Internal Audit, and in addition, the Head of Internal Audit can be involved in such special investigations. Appendix B provides the detailed processes that need to be followed.

Monitoring

This policy is to be reviewed at least every three years (or more frequently if required by changes to statutory legislation). Prior to any approval, the following parties shall be consulted:

- The Council's Corporate Leadership Team
- The Governance Risk and Audit Committee

On an annual basis, the policy shall be reviewed by the Head of Internal Audit and Section 151 Officer to ensure that details remain relevant and up-to-date. This review will not require re-endorsement of the policy.

The policy will be also monitored in the following ways:

MONITORING ACTIVITY	PERSON RESPONSIBLE
Incidence of fraud	Section 151 Officer and Governance Risk and Audit Committee
Annual Governance Statement	Corporate Leadership Team and Governance Risk and Audit Committee
Annual returns	Section 151 Officer

Related Policies and Strategies

Whistle blowing

Anti-Money Laundering Policy

Members' Code of Conduct

ICT Security Policy

Financial Regulations

Officers' Code of Conduct

Appendices

Appendix 1 – Contacts for Whistle blowing

Appendix 2 – Investigation procedures

Appendix 3 - Corporate Counter Fraud Awareness Action Plan

Appendix 1 - Contacts for Whistle Blowing

Raising concerns internally

<u>Chief Executive</u>	<u>Steve Blatch,</u> <u>Email: Steve.Blatch@north-norfolk.gov.uk</u>
<u>Director for Resources (Statutory S151 Officer)</u>	
<u>Assistant Director Finance Assets Legal (Monitoring Officer)</u>	<u>Cara Jordan,</u> <u>Email: Cara.Jordan@north-norfolk.gov.uk</u>
<u>Head of Internal Audit</u>	<u>Faye Haywood</u> <u>Email:</u> <u>Faye.haywood@southnorfolkandbroadland.gov.uk</u>
<u>Human Resources Manager</u>	<u>James Claxton</u> <u>Email: James.Claxton@north-norfolk.gov.uk</u>
<u>The National Benefit Fraud Hotline</u> For raising suspicions concerning Housing Benefits Fraud	<u>0800 854 440</u>
<u>North Norfolk District Council</u> For raising suspicions concerning Council Tax Support and Benefits Fraud	<u>DWP benefits fraud – 01263 516349</u> <u>Council Tax – 01263 516071 ctax@north-norfolk.gov.uk</u>

Appendix 2 - Investigation Procedures

1. Introduction

- 1.1 The purpose of the Council's Fraud, Corruption and Bribery Investigative Approach is to set out the action to be taken when a fraud is suspected or discovered. This plan forms part of the Council's overall approach to countering fraud and corruption.
- 1.2 Adhering to this plan will enable the Council to ensure that all incidents of fraud, corruption and bribery are handled in a consistent and responsible manner and the relevant responsibilities when responding to an incident are clear.

2. Reporting Concerns of Fraud, Corruption and Bribery

- 2.1 Anyone who has a concern that a potential incident of fraud, corruption or bribery has arisen should always attempt to raise these concerns at the earliest opportunity. The Council acknowledges that this can be a difficult and challenging act to do in some cases, and the Whistleblowing Policy has been established to provide those raising concerns with a safe avenue with which to do so. It also offers sources of advice and guidance that they may turn to.
- 2.2 The Whistleblowing Policy makes clear that the Council will always respect the confidentiality of those who raise a concern. Wherever possible, it encourages the whistle-blower not to remain anonymous, and ensure that concerns are in writing to ensure that the facts of the situation are clarified.
- 2.3 Wherever the concern raised or identified relates to a matter of fraud, corruption and bribery (that is not housing and council tax support fraud), it is important to ensure that the Monitoring Officer and Head of Internal Audit are notified in order that they can ensure appropriate investigatory measures are undertaken. Wherever possible, and whilst respecting confidentiality, the Monitoring Officer will work with other officers to ensure that the right people are kept informed of incidents; in particular, they may need to notify the Section 151 Officer, the Head of Internal Audit and members of the Corporate Leadership Team. The Monitoring Officer and the Head of Internal Audit should liaise to ensure that cases raised in respect of whistleblowing are appropriately addressed.

3. Reacting to reports of fraud, corruption and bribery

- 3.1 All reported cases will be handled in a fair and consistent manner. The Council will remain mindful of the legislative framework governing the investigation of concerns, in particular:
 - Freedom of Information Act 2000
 - Data Protection Act 2018
 - Human Rights Act 1998

- Criminal Procedures and Investigations Act 1996
- Police and Criminal Evidence Act 1984

3.2 As the Whistleblowing Policy identifies, if someone raises a malicious allegation they know is untrue, then the Council will not investigate the case further. The Council will also endeavour to be sensitive to the alleged wrongdoers, to ensure minimisation of damage where, subsequently, allegations cannot be substantiated.

3.3 Any investigations which involve potential fraud in relation to housing and council tax support will be undertaken in line with the Monitoring Officer's standard procedures, which follow guidance issued by the Department of Work and Pensions. The team will remain responsible for monitoring all statistics and the progression of cases in line with their standard framework. As such, the processes for the conduct of investigation set out below only relate to cases that are not of a benefits fraud nature.

4. Conducting Investigations

4.1 The Head of Internal Audit and Monitoring Officer are responsible for overseeing the progress of fraud, corruption and bribery investigations to ensure they are undertaken in a consistent and appropriate manner, and undertaken in line with legislative requirements and agreed procedures. If the concern directly affects the Head of Internal Audit, this role will be adopted by the Section 151 Officer.

4.2 The Head of Internal Audit and Monitoring Officer will also remain responsible for liaising with Service Managers as to the incident raised and the progression of the investigation. Should disputes arise during the course of an investigation, these will be referred to the Section 151 Officer (and, if necessary, the Chief Executive to assist resolution.

4.3 A number of options will be considered when determining who will be responsible for undertaking investigative work but for the most part, the Monitoring Officer will be called upon to perform this work, unless the investigation directly affects an officer within that team, or it is deemed that additional expertise is required to undertake the review. If necessary, external investigators (e.g. forensic auditors) may be appointed to undertake the investigation.

4.4 At the commencement of any investigation, the Monitoring Officer and, if applicable, Head of Internal Audit will agree the method and terms of reference for the investigation. Although it is acknowledged that flexibility will be required depending on the nature of the case, it is expected that the following will need to be considered:

- Who will conduct the investigation
- The arrangements for collecting and documenting evidence
- Estimated time span for the investigation
- Consideration of direct referral to / liaison with other authorities (e.g. Police)

- Agreeing the mechanism for reporting progress and the final outcomes
 - Liaison with Human Resources over potential suspension / transfer / disciplinary action with regards alleged wrongdoers.
- 4.5 Where it is deemed necessary to refer cases to the police, careful consideration will be given as to whether to proceed with internal investigation. However, it is expected that all staff, Members and third parties will be expected to comply with both internal and police investigations as appropriate, and wherever possible Council and police enquiries will be co-ordinated to maximise their effectiveness.
- 4.6 Upon completion of any investigation, it is expected that a report will be produced highlighting the main findings. The report will be shared with the Head of Internal Audit and Monitoring Officer, who will then be responsible for identifying the further necessary action in line with other appropriate officers (e.g. liaison with Human Resources if disciplinary action is required, or referral to the Section 151 Officer where inappropriate spending has been identified). Where it has been found that fraud or corruption has occurred, then a summary of the findings will be presented to the Corporate Leadership Team. Where fraud or corruption could not be proven, the findings will only be shared with those who have a genuine and legitimate need to know.
- 4.7 The Monitoring Officer and Head of Internal Audit will also keep the person raising the concern informed of the progress of the investigation, however, they will not necessarily be able to share either the report or the conclusions of the investigation. Where this relates to a whistleblowing case, the Head of Internal Audit will continue to work with the Monitoring Officer in this regard.
- 4.8 It is the responsibility of management to ensure that any losses arising from an investigation are recovered, if there are reasonable grounds for doing so. There are various methods of recovery the Council can utilise, for example recovery from the perpetrator, through the Council's insurers, or through legal proceedings.

5. General Processes

- 5.1 This investigative approach will be available to staff and Members through the Council's intranet. It is acknowledged that circumstances may dictate further updates to the plan, and as such any changes can be made subject to agreement with the Section 151 Officer, Monitoring Officer Head of Internal Audit and Human Resources.
- 5.2 The Monitoring Officer will remain responsible for ensuring that records in respect of fraud cases are appropriately maintained, and, in line with guidance issued by The National Archives, records relating to proven frauds will be maintained for at least 6 years.



Appendix 3 - Corporate Counter Fraud Awareness Action Plan

Aim	Actions	Outcome
To measure exposure to fraud risk and address fraud risks identified.	<p>There is a Corporate Risk Register and relevant fraud risks are recorded therein.</p> <p>There is also national data available through the National Fraud Initiative that is analysed periodically, data from the Housing Benefit Matching Service, information from National Anti Fraud Network and information sharing with External Audit.</p>	A record of potential fraud risks and a record of these are mitigated and monitored.
To complete a fraud and corruption risk assessment	To undertake an assessment of the fraud and corruption risks faced by the Council and put in place actions to mitigate them. Once complete, the assessment will be used to update Service Plans and determine whether any strategic risks should be added to the Corporate Risk Register. The Governance, Risk and Audit Committee and the relevant Portfolio Holder to be briefed on the risks identified along with an annual update in respect of the Council's counter fraud activity.	Better corporate understanding of the fraud and corruption risks facing the Council and increased confidence that appropriate actions to mitigate risks are being taken as well as any follow up actions.
To undertake validation / verification checks on areas at risk of fraud.	These are identified as part of the annual audit planning process and during each audit. These will be tested to gain assurance that fraud risks are appropriately mitigated.	A Council that is pro-active in mitigating the risk of fraud.

<p>To increase internal fraud awareness.</p>	<p>We will increase the awareness of fraud among employees through:</p> <ul style="list-style-type: none"> • Targeted fraud awareness training for key teams and staff in high fraud risks areas; • General fraud training for all staff and Members; • Consideration of other publicity methods i.e. counter fraud item in Council's staff updates and counter fraud pages on the Intranet. • Regular promotion of the Whistleblowing Policy and ways staff can report concerns; • This Strategy and the Whistleblowing Policy being accessible to staff through the Intranet. 	<p>A counter fraud and corruption culture. Staff are alert to the risk, and indicators, of fraud.</p> <p>Staff know when and how to report fraud concerns. Fraudsters are deterred from committing fraud.</p>
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