

NORTH NORFOLK DISTRICT COUNCIL

COUNTER FRAUD, CORRUPTION AND BRIBERY STRATEGY

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Effective Date: tbc post Committee approval

This Strategy will be subject to regular review with any significant variations leading to re-presentation of the Strategy.

INTRODUCTION:

1. Why have a Strategy

1.1 North Norfolk District Council (NNDC) has a Corporate Plan 2019-2023 which sets out the priorities for the four-year period. This is a strategic document, listing the priorities for Council actions for the period 2019-2023, giving the shared vision and values and listing the priority areas on which the council intends to concentrate its efforts:

- Local Homes for Local Need
- Boosting Business Sustainability and Growth
- Customer Focus
- Climate Coast and the Environment
- Financial Sustainability and Growth
- Quality of Life

1.2 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.

1.3 Historically, the Council has relatively low levels of detected fraud activity in relation to its business operations. Where such activity has been identified, we have addressed this promptly and sought sanctions as appropriate. However, this does not mean that the Council is immune to future activity, and so it is important that this strategy makes clear our commitment to ensuring losses to fraud and corruption are minimised, enabling resources to be used for their intended purpose, which is to deliver quality services to the community in accordance with identified requirements.

1.4 The Bribery Act 2010 places an expectation that organisations will have appropriate and adequate procedures in place to minimise the risk of bribery occurring. This Strategy seeks to reduce this risk, and to outline the Council's anti-bribery approach.

2. Objectives of the Strategy

2.1 The key objectives of this strategy are to:

- Increase staff and Members awareness of the corporate counter fraud culture which the Council actively supports and encourage individuals to promptly report suspicious of fraudulent and corrupt behaviour.
- Communicate to partners, suppliers, contractors and other organisations that interact with the Council that it expects them to maintain high standards aimed at minimising fraud and corruption in their dealings with the Council.
- Further embed and support the management of fraud risk within the Council.
- Demonstrate the arrangements that the Council has in place to counter fraud and corruption.
- Minimise the likelihood and extent of losses through fraud and corruption.

3. Statement of Intent / Policy Statement

- 3.1 NNDC is determined that the culture and tone of the organisation is one of honesty and opposition to fraud and corruption.
- 3.2 There is an expectation and requirement that all individuals and organisations associated in whatever capacity with the Council will act with integrity and that Council Members and staff, at all levels, will lead by example in these matters.
- 3.3 The Council's staff and elected Members are an important element in its stance on fraud and corruption and they are positively encouraged to raise any concerns which they may have on those issues where they are associated with the Council's activity. They can do this in the knowledge that such concerns will be treated in confidence, properly investigated and fairly dealt with.

4. Definitions and Examples

- 4.1 CIPFA (the Chartered Institute of Public Finance and Accountancy) define fraud as "the intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain."
- 4.2 With reference to corruption, CIPFA describes this as "the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person".
- 4.4 We might usually term this as bribery – for example, if someone was to try to offer an incentive to ensure that 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.
- 4.5 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.
- 4.6 Examples of fraud and corruption are:
 - Theft of Council property or services
 - Evading liability for payment
 - False accountancy, including the destruction, concealment or falsification of any account or record, or giving misleading, false or deceptive information
 - Obtaining property by false pretences
 - Misuse of office
 - Bribery
 - Working while on sick leave
 - Falsifying time or mileage sheets, including flex time
 - Selling Council equipment inappropriately
 - Failure to declare an interest
 - Fraudulent tendering process
 - Fraudulent property letting

- Accepting any gift or consideration as an inducement for doing or refraining from doing anything in relation to Council business

5. Responsible Officers

- 5.1 There are many stakeholders who have roles and responsibilities in relation to fraud, corruption and bribery; these are noted in sections 8 through to 13.
- 5.2 In particular the Head of Internal Audit is responsible for reviewing and updating the Counter Fraud, Corruption and Bribery Strategy, along with making staff aware of the Strategy's requirements through training and publicising initiatives.
- 5.3 Concerns can be raised in confidence and with the knowledge that they will be properly addressed, in line with the Whistleblowing Policy. If necessary, a route other than a line manager may be used, as follows:

Chief Executive	Steve Blatch Steve.blatch@north-norfolk.gov.uk
Monitoring Officer	Emma Duncan Emma.duncan@eastlaw.org.uk 01263 516045
Head of Internal Audit	Emma Hodds ehodds@s-norfolk.gov.uk 01508 533791

- 5.4 All concerns raised and the outcomes will be reported to the Governance, Risk and Audit Committee (GRAC), by the Head of Internal Audit, annually in a form that does not endanger confidentiality. However, if no concerns are raised no report will be provided.
- 5.5 This strategy is to be reviewed at least every 3 years (or more frequently if required by changes to statutory legislation) and the following parties will be consulted prior to finalising and submitting the strategy to Cabinet for subsequent approval:
- Corporate Leadership Team
 - Governance, Risk and Audit Committee (GRAC)
- 5.6 On an annual basis the details of the responsible officers shall be reviewed by the Head of Internal Audit to ensure that details remain relevant and up to date. This review will not require re-endorsement of the strategy.

PREVENTION AND DETERRENCE

6. Corporate Framework

6.1 The Council has a number of policies, procedures and guidance that are designed to support this policy in countering, and preventing fraud occurring. These policies take account of legislation and expected standards in public life. Such documents include:

- The Codes of Conduct for Members and Employees;
- The Council Constitution;
- Disciplinary Procedures;
- Complaints Procedures;
- Whistleblowing Policy;
- Anti-Money Laundering Policy; and
- Register of Interests and Register of Gifts and Hospitality.

7. Cultural Framework

7.1 The Council is determined to promote a culture of honesty, integrity and opposition to fraud, corruption and bribery. The prevention and detection of this is the responsibility of all. To deliver this the Council 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
- Record and report our outcomes annually (where appropriate) to the GRAC

7.2 To this end, the Council expects the highest possible standard of service to the public, and employees and Councillors are expected, without fear of recrimination, to bring to the attention of the Council's Monitoring Officer any unlawfulness or maladministration in the provision of services. Further details in respect of this are included within the Council's Constitution and the Code of Conduct for Members and Employees.

7.3 The Council has adopted a Whistleblowing Policy, which encourages employees, Members and other parties to raise concerns, in the knowledge that they will not suffer victimisation, or harassment, as a result.

7.4 The Council endeavours to be open and transparent in the way that it conducts business and in making decisions. The Council's Constitution outlines the decision-making framework within the Council, and demonstrates where functions may be delegated. The Council has published details of all expenditure over £500 on its website, and will endeavour to meet all transparency requirements of Central Government. The Council has policies and procedures to respond to Freedom of Information Act requests.

7.5 Both Councillors and Employees ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with externalisation of services, internal tendering, planning and land issues, etc. Effective role separation will ensure decisions made are seen to be based upon impartial advice and avoid questions about improper disclosure of confidential information.

8. Members

- 8.1 All Councillors are expected to maintain high standards of Conduct when performing the public duties. The Monitoring Officer works with the Standards Committee to monitor standards of conduct and provide advice, guidance and training with both the legal requirements, and the Council's own expectations.
- 8.2 Councillors are provided a copy of the Code of Conduct, advice and guidance on the declaration of interests, gifts and hospitality, and protocols on Member / Employee behaviour and involvement in planning and other judicial matters.
- 8.3 The Council's GRAC is responsible for the oversight of the production and delivery of this strategy.

9. Employees

- 9.1 A successful counter fraud culture is one where acts of fraud, corruption and bribery are widely recognised as unacceptable behaviour and whistleblowing is perceived as a public-spirited action. The Council has put in place a number of policies, procedures and other actions to promote an anti-fraud culture to the Council's officers, as detailed in paragraph 6.1.
- 9.2 All officers must abide by the Council's Code of Conduct for Employees, which sets out the Council's requirement on personal conduct. Professionally qualified officers of the Council are also expected to follow any Code of Conduct or Ethics as required by their Professional Institute.
- 9.3 In particular the Chief Executive has overall responsibility for the Council's counter fraud, corruption and bribery arrangements.

Service Managers support the Chief Executive in this role; they are responsible for the prevention and detection of theft, fraud, corruption and other irregularities within their area of responsibility. They are expected to:

- Identify, be familiar with and assess the types of risks and fraud or corruption that might occur within their area;
- Promote the Strategy, publicity and relevant training of staff and bodies they do business with;
- Be alert for any indication of fraud or corruption; and
- Be ready to take appropriate action in a timely way should there be a suspicion of theft, fraud or corruption.

The Section 151 Officer has a statutory duty to report where a decision has been made that would involve expenditure, or a loss, which is unlawful. This officer will also ensure the Council has adequate resources in place for the provision of an Internal Audit Service that is able to provide an annual opinion on the quality of systems of internal control which inform the Council's Annual Governance Statement.

- 9.4 The Council also has disciplinary procedures for all categories of employee. Any breach of conduct will be dealt with under these procedures and may result in dismissal.
- 9.5 Officers must comply with the Code of Conduct in respect of the declarations of interests, and in particular declaring any financial or non-financial interests that could conflict with the Council's interests, or could cause your conduct to be questioned.

10. Partners, Suppliers, Contractors and Other Organisations that the Council interacts with

- 10.1 The Council expects the highest standards from all organisations that have dealings with it. Any partners, suppliers, contractors and other third parties funded by or in receipt of payments from the Council are required to adopt or abide by Council policies, procedures, protocols, and codes of practice, where appropriate, in order to prevent and detect fraud.
- 10.2 All transactions with suppliers and other organisations will be entered into in line with the Council's Contract Standing Orders. These make appropriate provisions for declaring interests and the circumstances where such regulations may not apply, and rules regarding entering into contracts and verifying contract conditions. In addition, prior to entering into significant, ongoing transactions, Procurement Procedures require that appropriate due diligence checks are undertaken to ensure that suppliers have an appropriate financial and risk profile before transactions are entered into.

11. Members of the Public

- 11.1 Members of the public have an important role to alert the Council to any concerns about the potential for fraud, corruption or bribery that they may become aware of. They are encouraged to report their concerns, either through the Council's complaint procedure or by contacting the officers, as noted

12. Internal Control environment

- 12.1 The Council's internal control environment plays a key role in ensuring that fraud can be prevented. Soundly designed systems, with adequate checks built in, minimise the opportunities for untoward activities. This could be through automated controls, or through management oversight of transaction activity.
- 12.2 Management retains responsibility for the oversight of the internal control environment within their specific service areas, internal and external inspections additionally play an important role in ensuring that operational arrangements are operating effectively.
- 12.3 For example, Internal Audit prepares a risk based audit plan each year, which is cognisant of those areas where historically, there has been the potential for fraud and corruption, and effectively provides for a work programme which encompasses those services and systems (financial and non-financial) that are subject to the highest level of inherent risk.
- 12.4 In the course of completing audit assignments, Internal Audit will also separately identify fraud risks, determine what management control mechanisms have been put in place to address those risks and review their adequacy and effectiveness. Recommendations will be put forward aimed at strengthening systems of internal control which are designed to remove potential opportunities for fraud and corruption in the future. This also ensures that any concerns that External Audit may have with regards to the risk of misstatement due to fraud and error is both sufficiently addressed and appropriate recommendations made where necessary.
- 12.5 The Council also recognises that a key preventative measure against the possibility of fraud or corruption is to take effective steps at the recruitment stage to establish, as far as possible, the propriety and integrity of potential employees. This include temporary and contract staff. Agencies providing temporary staff should be required to confirm references have been obtained and validated.
- 12.6 The Council requires recruitment to be in accordance with the Council's Recruitment Policy. Written references should be obtained and any relevant qualifications should be confirmed prior to appointment.

12.7 Once recruited, employees are subject to an induction process. Similarly, upon election, Members are also required to complete an induction. As part of this induction, Members and officers must review the relevant Codes of Conduct, and familiarise themselves with the Whistleblowing Policy and this strategy.

13. Working with others – External Audit and National Fraud Initiative

13.1 External Audit are charged with ensuring that the Council is correctly reporting its arrangements in relation to counter fraud, corruption and bribery and where cases are uncovered involving sums in excess of £10,000 or of a particularly complex nature, these are being brought to its attention by Internal Audit. In the event that External Audit suspects a fraud, they will pass this over to Internal Audit for investigation, or in exceptional circumstances reserve the right to retain control over a fraud investigation.

13.2 Annually the Head of Internal Audit provides a response to the External Auditors; "Internal Audit's Views on the Risk of Fraud". This provides information to assist the External Auditors in assessing the Council in relation to:

- Knowledge of any actual, suspected or alleged fraud affecting the Authority;
- Views about the risks of fraud at the Authority;
- Areas within the Council at greater risk of fraud;
- Procedures used by Internal Audit to detect fraud; and
- Management's response to any findings as a result of these procedures.

13.3 The Council participates, wherever possible, with exercises specifically developed to ensure that opportunities to identify instances and risks of fraud and corruption are maximised. In this regard, the Council takes part in activities such as the National Fraud Initiative (NFI) and utilises data from the Housing Benefit Matching Service (HBMS), as well as being a member of the National Anti Fraud Network (NAFN) and being responsive to their bulletins and guidance.

13.4 The Council has also regularly reviews Single Person Discount, the first round of this was completed in 2012 / 13 and this has occurred annually since.

13.5 In addition, the Council seeks to work with partners and other stakeholders to make the best use of resources and exchange information (subject to provisions of the Data Protection Act and Human Rights Act) to minimise losses. Other partners include the Police, the Department for Work and Pension, the National Health Service and other local Council's.

DETECTING AND INVESTIGATING

14. Detecting Fraud that has occurred

14.1 The Council has several measures in place designed to detect fraudulent activity.

14.2 Managing the risk of fraud, corruption and bribery is the responsibility of the Chief Executive and Service Managers. Hence, the Council expects its Senior Managers to be vigilant regarding the possibility of fraud or corruption having occurred within their spheres of control. However, it is often the alertness of other employees, Councillors or members of the public that enables detection to occur and appropriate action to take place.

- 14.3 Despite best efforts some fraudulent activity or corrupt acts will be discovered by chance, “tip off” or via a whistleblowing incident. The Council has developed appropriate arrangements to enable such matters to be handled through the Whistleblowing Policy.
- 14.4 Employees are required to report any suspicion they have that fraud or corruption has taken place or may be about to take place. The Code of Conduct for Employees also advises them to report any aspect of the provision of service or behaviour of a colleague which might, if more widely known, bring the Council into disrepute.
- 14.5 In addition, participating in activities such as NFI and utilising data from HBMS more readily helps the Council to identify where fraud has potentially occurred. The work of Internal Audit and the Council’s External Auditors may lead to detection of fraud.

15. Investigative approach

- 15.1 The primary means of investigating frauds is through the Monitoring Officer and is able to apply appropriate sanctions and call in other relevant officers for support as required. This will apply to all benefits related fraud, and the majority of other “internal” frauds.
- 15.2 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 A** provides the detailed processes that need to be followed.
- 15.3 The Monitoring Officer is responsible for monitoring and ensuring the investigation of Whistleblowing concerns received. Where such cases involve an instance of fraud and corruption, these will need to be jointly overseen by the Monitoring Officer and the Head of Internal Audit.
- 15.4 The Head of Internal Audit shall be responsible for the reporting of the outcomes of **non**-housing and council tax support fraud cases to Council Members, through providing updates in response to any cases that arise.

SANCTIONS AND REDRESS

16. Taking action where necessary

- 16.1 Where it has been identified that fraud, corruption or bribery has occurred, the Council is committed to ensuring that all appropriate sanctions and courses of redress are undertaken.
- 16.2 Although the Council’s primary means of sanction and redress of employees is through the Disciplinary Procedure, and Members may be investigated through the Standards Committee, this does not preclude the Council taking additional action.
- 16.3 The Council will seek to work with other parties, in particular the Police, wherever necessary or appropriate. The Council also has a public duty to seek financial redress, wherever feasible.

Appendix A

Investigative approach

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 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 whistleblower 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 Head of Internal Audit is notified in order that they can ensure appropriate investigatory measures are undertaken. Wherever possible, and whilst respecting confidentiality, the Head of Internal Audit 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 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, and to ensure the Head of Internal Audit is aware of all issues that may impact upon delivery of the Annual Internal Audit Plan.

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 is 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 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 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, 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 Head of Internal Audit will also keep the person raising the concern informed of the progress of the investigation, however 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, provided that 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, Head of Internal Audit and Human Resources.
- 5.2 The Head of Internal Audit 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.

Corporate Counter Fraud Awareness Action Plan

Aim	Actions	Outcome
To measure exposure to fraud risk and address fraud risks identified.	There is a corporate risk register and relevant fraud risks are recorded therein. There is also national data available through the National Fraud Initiative which is analysed periodically, data from the Housing Benefit Matching Service, information from National Anti Fraud Network and information sharing with External Audit.	A record of potential fraud risks and a record of these are mitigated and monitored.
To undertake validation / verification checks on areas at risk of fraud.	These are identified as part of the annual audit planning process and also 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.
To increase internal fraud awareness	<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 Bulletin 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.</p> <p>Staff are alert to the risk, and indicators, of fraud.</p> <p>Staff know when and how to report fraud concerns.</p> <p>Fraudsters are deterred from committing fraud.</p>