

## **Counter Fraud & Corruption Strategy**

### **1. Policy statement on fraud & corruption**

- 1.1. Medway Council ('The Council') is funded by the "public purse" and aims to deliver high quality services and provide value for money by being fully accountable, honest, and open in everything that it does.
- 1.2. The Council is committed to protecting its assets and promoting honesty and integrity in all its activities. The Council will continually strive to ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently, and accountably and that all decisions are taken objectively and free of personal interest. All staff and elected Members must always act honestly and with integrity and safeguard the resources for which they are responsible.
- 1.3. The Council recognises that fraud, bribery, and corruption undermine these aims by diverting resources from legitimate activities, damaging public confidence in the Council, adversely affecting staff morale and the standards of public service, which the council promotes.
- 1.4. "In administering its responsibilities, the Council is opposed to fraud and corruption whether from within or outside the Council and is committed to preventing, deterring, detecting and investigating fraud and corruption."
- 1.5. The aims of this document are to:
  - Be clear that the Council will not tolerate fraudulent or corrupt acts and will take firm action against those who defraud the authority, who are corrupt or engage in financial malpractice.
  - Provide a consistent framework for managers and Members, which enables effective deterrence, prevention, detection and investigation of fraud and corruption.
  - Detail the responsibilities of employees, management and Members with regard to fraud and corruption.
  - Assist the Chief Executive, S151 Officer and the Monitoring Officer in meeting the requirements of their roles in respect to the prevention of fraud and corruption.
  - Explain the role of Council officers in relation to the prevention of fraud and actively promote a culture of openness and honesty in all its dealings and has adopted Codes of Conduct for Members and officers.
- 1.6. The Council's employees and elected Members have a key role in maintaining an anti-fraud culture. The Council has implemented effective whistleblowing arrangements via the Council's Speak Up Policy, and employees and Members are encouraged to raise any serious concerns about the Council's work, including any reasonable belief that fraud or corruption is occurring.
- 1.7. The desired culture is also reinforced through the Council's people and management policies, procedures and practices, where values of openness and honesty are highlighted.
- 1.8. The Council aims to learn from any incidences of fraud or corruption and where there have been breakdowns in systems, procedures, or governance arrangements, these will be reviewed, and controls put in place to prevent a reoccurrence.

- 1.9. This policy statement is underpinned by a Counter-Fraud and Corruption Strategy, which sets out the key responsibilities regarding fraud prevention, what to do if fraud is suspected and the action that will be taken by management.

## **2. Definitions of commonly used terms**

### **Fraud**

- 2.1. The Chartered Institute of Public Finance and Accountancy (CIPFA) defines fraud as:

“Any intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss”.

- 2.2. As a crime ‘fraud’ is defined by the Fraud Act 2006 as:

- Fraud by false representation
- Fraud by failing to disclose information, and
- Fraud by abuse of position (exploiting a position of trust within the authority for financial or material benefit).

- 2.3. 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, either personally or for another.

- 2.4. Local authorities have reported a wide range of fraud risks. The main areas of fraud that were reported in Fighting Fraud & Corruption Locally 2020 continue to feature as significant risks. However, there are also new types of fraud continuously emerging. Some examples of the types of fraud that may be faced by the council can be found at Appendix 1

### **Corruption**

- 2.5. 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. The Bribery Act 2010 makes it possible for Senior Officers to be convicted where they are deemed to have given their consent or tacit approval in giving or receiving a bribe.
- 2.6. The Act also creates the Corporate Offence of “failing to prevent bribery on behalf of a commercial organisation” (corporate liability). To protect itself against the corporate offence, the Act also requires organisations to have “adequate procedures in place to prevent bribery”. This strategy, and the Council’s Codes of Conduct (Members and Employees) and the Council’s Confidential Reporting Procedure (Speak Up Policy) are designed to meet that requirement.

### **Bribery**

- 2.7. The Bribery Act 2010 came into force in the UK on 1 July 2011. It amends and reforms 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 offences of accepting and giving bribes. This applies to both staff and the Council corporately. These responsibilities are set out within the council’s anti-bribery policy.

- 2.8. The Bribery Act creates the following 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).

2.9. The penalty under the Bribery Act is an unlimited fine and/or imprisonment up to a maximum of 10 years.

### **Money laundering**

2.10. Money Laundering is the process by which criminals attempt to 'recycle' the proceeds of their criminal activities in order to conceal its origin and ownership whilst retaining use of the funds.

2.11. The burden of identifying and reporting acts of money laundering rests within the Council. Any service that receives money from an external person or body is potentially vulnerable to a money laundering operation. 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.

2.12. The Council recognises its responsibilities under the Money Laundering Regulations 2017 and the Proceeds of Crime Act 2002. These responsibilities are set out within the Council's Anti-Money Laundering Policy.

### **Failure to prevent fraud**

2.13. The Economic Crime and Corporate Transparency Act 2023 includes an offence of 'failure to prevent fraud offence' to hold large organisations to account if they profit from fraud committed by their employees.

2.14. Medway Council falls within the scope of the legislation as a large company. A "large organisation" is defined in section 201 as meeting two or three out of the following criteria:

- More than 250 employees
- More than £36 million turnover
- More than £18 million in total assets.

2.15. The offence will hold organisations to account for fraud committed by their employees, agents, subsidiaries or other "associated persons" who provide services for or on behalf of the organisation, where the fraud was committed with the intention of benefiting the organisation or their clients. The intention to benefit the organisation does not have to be the sole or dominant motivation for the fraud. The offence can apply where a fraudster's primary motivation was to benefit themselves, but where their actions will also benefit the organisation. It does not need to be demonstrated that the organisation's senior managers or Directors ordered or knew about the fraud.

2.16. An employee, an agent or a subsidiary of the relevant body is automatically an "associated person" for the purposes of this offence. A person who provides services for or on behalf of the relevant body is also an associated person while they are providing those services.

2.17. Companies within the Council's supply chain are not associated persons unless they are providing services for or on behalf of the Council. These include, an employee of a council subsidiary company, regardless of being considered a 'large organisation', or a sole contractor/ employee of a contacted business delivering a service on behalf of, or for, the council (for example, housing repairs, highways and transportation, leisure and recreation, and outreach services) would be considered an associated person. The term "providing services" does not include providing goods or services to the Council. Thus,

persons providing services to the Council (for example, commercial cleaning, external lawyers, valuers, accountants or engineers) are not acting “for or on behalf” of the Council. This means they would not be associated persons for the purposes of the offence.

- 2.18. Relevant organisations will have a defence if they have reasonable procedures in place to prevent fraud, or if they can demonstrate to the satisfaction of the court that it was not reasonable in all the circumstances to expect the organisation to have any prevention procedures in place.

### 3. Counter Fraud & Corruption Strategy

- 3.1. The Council will fulfil its responsibility to reduce fraud and protect our resources with a strategic approach. The strategy is based upon four key themes: Govern, Acknowledge, Prevent, Pursue, and the overarching aim of Protect, and adheres to the *‘Fighting Fraud and Corruption Locally - A Strategy for the 2020s’* published in March 2020, and is also consistent with CIPFA’s *‘Managing the Risk of Fraud and Corruption’*.

- 3.2. The Council will not tolerate any form of fraud and corruption, both from within the council and from external sources. We recognise fraud can:

- Undermine the standards of public service that the council is attempting to achieve;
- Reduce the level of resources and service delivery for the residents of Medway; and
- Reduce public confidence in the Council.

- 3.3. This strategy applies to:

- All Council employees (including volunteers and agency staff) and Councillors,
- Staff and Committee Members of council funded voluntary organisations,
- Council’s partners,
- Council suppliers, contractors and consultants, and
- All Council service users and residents.

- 3.4. The strategy aims to:

- Ensure that the resources dedicated to counter fraud are sufficient, and those involved are trained to deliver a professional counter fraud service to the highest standards.
- Protect the Council’s valuable resources by ensuring they are not lost through fraud but, are used for improved services to our residents and local taxpayers.
- Ensure full compliance with the Economic Crime and Corporate Transparency Act by implementing robust measures designed to deter and prevent fraudulent activities undertaken by all individual’s whom this strategy applies.
- Provide a counter fraud provision which:
  - Ensures top-level **governance**, providing recommendations to inform policy, as well as creating and promoting an ‘anti-fraud’ culture which highlights the council’s approach to fraud and corruption.
  - Increases the **acknowledgement** of fraud through the delivery of;
    - Comprehensive fraud training and awareness
    - Fraud risk assessment and control improvements
    - Fraud alerts
- **Prevents** the exposure to fraud, bribery and corruption by making recommendations to inform policy, and strengthen controls which aim to deter, prevent and detect incidents.

- Enhance fraud detection by fostering an environment that enables the reporting of any genuine suspicions of fraudulent activity. However, we will not tolerate malicious or vexatious allegations or those motivated by personal gain and, if proven, we may take disciplinary or legal action.
- **Pursues** incidents of detected and reported fraud through investigations which enables the council to apply appropriate sanctions and recover all losses through court action or by invoicing individuals; and
- Work with our partners and other investigative bodies to strengthen and continuously improve our arrangements to prevent fraud and corruption.

3.5. The Councils fraud response plan can be found at appendix 2 and evidence of how the council conforms with the key themes in this strategy can be found at Appendix 3.

#### **4. Managing the risk of fraud**

- 4.1. As with any risk faced by the council, it is the responsibility of managers and officers to ensure that the risk of fraud is adequately considered when preparing risk assessments supporting strategic priorities, business plans, project, and programmed objectives. In making this assessment it is important to consider the risk of fraud occurring as well as any actual incidents of fraud that occurred in the past. Once the fraud risk has been evaluated, appropriate action should be taken to mitigate those risks on an ongoing basis.
- 4.2. Any changes in operations or the business environment must also be assessed to ensure any impacts, which might increase or otherwise change the risk of fraud, bribery, and corruption, are considered.
- 4.3. 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 as good management practice shaping attitudes and creating an environment opposed to fraudulent activity.
- 4.4. Whilst all stakeholders in scope have a part to play in reducing the risk fraud, Elected Members, Directors and Management are ideally positioned to influence the ethical tone of the organisation and play a crucial role in fostering a culture of high ethical standards and integrity.
- 4.5. Full details of responsibilities can be found in Appendix 4.

#### **5. Further Information**

5.1. Employees and Members can find further information about council policy that influences this strategy in the following documents:

- The Constitution, including Financial Regulations, Members Code of Conduct and Contract Standing Orders,
- Confidential Reporting Procedure (Speak Up Policy),
- Risk Management,
- Information Security Policy,
- Employees Code of Conduct,
- Anti-Money Laundering Policy,

5.2. Further information about national codes of practice and recognised good practice can be found in the following documents:

- CIPFA code of practice on Managing the Risk of Fraud and Corruption 2014,
- Fighting Fraud and Corruption Locally a Strategy for the 2020s,
- Tackling fraud in the Public Sector – A Local Government Perspective (CIPFA 2020),
- Government Counter Fraud Professional Standards and Guidance – (Public Sector Fraud Authority 2022-2023),
- New approaches in Tackling Tenancy Fraud (Chartered Institute of Housing).
- Guidance for large organisations on the offence created by the Economic Crime and Corporate Transparency Act 2023.

5.3. Anyone can find out more about fraud, and how to report their suspicions, via the Council's website [www.medway.gov.uk/fraud](http://www.medway.gov.uk/fraud).

## **6. Review of this Strategy**

- 6.1. The Head of Internal Audit & Counter Fraud will ensure the continuous review and amendment of this strategy to ensure that it remains consistent with good practice, national public sector codes of practice, and meets the needs of the council.
- 6.2. The policy will be reviewed as required by legislative changes, or when advised by CIPFA or similar professional bodies, but at least once every two years.
- 6.3. Any material amendment to this strategy will require the approval of the Cabinet.

**APPENDIX 1 - Types of Fraud**

<b>Type of Fraud</b>	<b>Description</b>
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.
Identity Fraud	False identity / fictitious persons applying for services / payments.
Internal Fraud	Diverting council monies to a personal account; accepting bribes; stealing cash; misallocating social housing for personal gain; working elsewhere while claiming to be off sick; false overtime claims; selling council property for personal gain.
Internal Fraud	for the benefit of the council.
Payroll	False employees, overtime claims, expenses.
Council Tax	False claims for discounts or exemptions to reduce liability.
Housing Benefit	False claims regarding income, capital, rent liability or family makeup to increase entitlement to benefit.
Business Rates	Deliberate withholding of information or relevant facts to evade or reduce liability.
Housing / Tenancy Fraud	Providing false information to obtain social housing, subletting or parting with possession, false succession applications, and false right to buy applications including those supported by money laundering.
Procurement	Tendering issues, split contracts, bribery, double invoicing or failure to deliver.
Commissioning of services, including joint commissioning, and third sector partnerships	Conflicts of interest, collusion.
Concessionary travel schemes	Use of concessions by ineligible people, including Freedom Passes.
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.
Disabled facility grants	Fraudulent applications for adaptations to homes.
Immigration, including sham marriages	False entitlement to services and payments.
Insurance fraud	False claims including slips and trips and claims for damages.
Local Enterprise Partnerships	Voluntary partnerships between local authorities and businesses. Procurement fraud, grant fraud.
New responsibilities	Areas that have been transferred to local authority responsibility e.g. Public Health grants, contracts.
Money laundering	Exposure to suspect transactions.
Licensing	False ID or rights to reside, impersonation to facilitate false applications.
Social Care	Providing false information to secure social care funding that they would not otherwise be entitled to, misuse of direct payments for personal care arrangements, providers billing for services not provided.

## APPENDIX 2 – Fraud Response Plan

The Council's fraud response is coordinated through its counter-fraud function, which operates as part of the Internal Audit & Counter Fraud Shared Service with Gravesham Borough Council.

The aims and objectives of the Fraud Response Plan are to:

- Prevent further losses of funds or other assets where fraud has occurred,
- Minimise the risk of inappropriate action or disclosure taking place which would compromise an investigation,
- Ensure there is a clear understanding of who will lead any investigation and to ensure managers, HR, Internal Audit are involved as appropriate,
- Establish and secure evidence necessary and ensure containment of any information for disciplinary, civil and / or criminal action,
- Maximise recovery of losses,
- Ensure appropriate and timely action is taken against those who are suspected of fraud,
- Identify the perpetrators and take appropriate action with any disciplinary, civil and / or criminal action, and
- Minimise any adverse publicity for the Council.

### Notifying suspected fraud

The Council has put in place a range of internal control arrangements within its systems and processes to detect inappropriate or dishonest activity. However, the Council relies on its employees, its agents and the public to help prevent and detect fraud and corruption. Often employees are the first to realise there is something seriously wrong, as they are in positions to be able to spot any possible cases of fraud or corruption at an early stage.

Council employees and Members must report any concerns they may have regarding fraud, bribery and corruption, whether it relates to dishonest behaviours by council employees, Members or by others.

For staff who suspect or discover fraud, concerns should be immediately reported to the Internal Audit & Counter-Fraud Service, or through the Council's Speak Up Policy. If the issues are of a serious or sensitive nature or involve management concerns, they should be reported directly to Head of Internal Audit & Counter Fraud or the Council's Monitoring Officer (Legal Services).

Members of the public and stakeholders are encouraged to come forward and report any concerns or suspicions they may have, which may relate to fraud being committed within or against the council. Such concerns should be directed to the council's Counter Fraud team. Further information relating to the more common types of fraud can be found on the council website.

Contact details for the Counter Fraud team and fraud reporting:

- Webpage: [www.medway.gov.uk/fraud](http://www.medway.gov.uk/fraud) and select the REPORT SUSPECTED FRAUD button
- Email: [investigation.team@medway.gov.uk](mailto:investigation.team@medway.gov.uk)\*
- Fraud Hotline - 01634 33 22 33

\*Contact details and names associated with any allegations received via email will be treated as anonymous at the request of the sender and will not be shared outside of the Counter Fraud team.

Whilst you can remain anonymous, it does help if your details are provided as concerns expressed anonymously are often much more difficult to investigate. For example, we may need to contact you to obtain further information or verify the information supplied.



The action taken when a suspected case of fraud, bribery, or corruption is first found might be vital to the success of any investigation that follows, so it is important that employees' actions are in line with the information given in this document. Members, service users, suppliers, partner organisations and members of the public are encouraged to report concerns about fraud and corruption.

The investigation process must not be misused. The council will treat any reporting of unfounded malicious allegations seriously. Where employees are concerned, any such finding from the investigation process may be treated as a disciplinary matter.

### **Investigation process**

Responsibility for investigating suspected fraud and corruption rests with the counter fraud team, which has access to data and information held by the Council to conduct its investigations, working with relevant Council officers.

Any suspicion of fraud will be treated seriously and will be reviewed in accordance with legislation, local policy and processes.

Suspected fraud will be investigated by properly trained officers in an independent, open-minded and professional manner, and in accordance with appropriate legislation, relevant statutory provisions, and local protocols; to ensure any actions are carried out both fairly and lawfully, protecting the interests of both the Council and the suspected individual(s).

Where necessary the Council will work in co-operation with other organisations such as the Police, Department for Work and Pensions, Home Office, Her Majesty's Revenue and Customs, UK Borders Agency, NHS Counter Fraud Authority and other Local Authorities.

### **Further Action**

If sufficient evidence is established to indicate that a criminal offence may have been committed, the Council's presumption is that the issue will be pursued. The Council may decide to refer the matter to the police or instead use powers under Section 222 of the Local Government Act 1972 which enables local authorities, where they consider it "expedient for the promotion or protection of the interests of the inhabitants of their area to;

- (a) Prosecute or defend or appear in legal proceedings and, in the case of civil proceedings, institute them in their own name, and
- (b) In their own name, make representations in the interest of the inhabitants at any public enquiry held by or on behalf of any Minister or public body under any enactment."

When deciding to prosecute a matter in their name, the Council will take consideration of the Code of Crown Prosecutors.

The council will seek, where appropriate, to maximize the recovery of any losses connected to acts of fraud and corruption.

### **Disciplinary**

The Council has in place disciplinary procedures which must be followed whenever staff are suspected of any form of misconduct. Any conduct of a fraudulent or corrupt nature would be considered gross misconduct under the Council's disciplinary policy.

Disciplinary matters will be investigated separately from any criminal investigation, although the evidence of a criminal investigation may be considered when determining whether there is a case to answer in respect to any breach of the council's code of conduct or disciplinary policy.

Ongoing criminal investigations should not unnecessarily delay action under the Council's disciplinary procedure and any action taken under the Council's disciplinary policy will not be dependent upon the outcome of a criminal case.

### **Confidentiality**

Details of any investigation are strictly confidential and will not be discussed with anyone other than the relevant management representatives.

If the media becomes aware of an investigation and attempts to contact employees or Members, no disclosure of the alleged fraud and investigation can be given. All matters relating to statements to the media will be dealt with through the Council's communications team.

### **Deterrence**

The council will make employees, Members, the general public and stakeholders aware of the Council's commitment to taking action where fraud and corruption occurs and will take all appropriate steps to deter further attempts of fraud or corruption by demonstrating the seriousness with which the Council views such cases.

Such activity will include:

- publicising details of counter fraud activity
- reporting the results of investigative activity to:
  - the councils Management Team, and
  - Members of the Finance & audit Committee
- applying appropriate sanctions where fraud or corruption is proven,
- publicising details of successful convictions on the council's website, social media pages and via press release to the local media.

The Council's Communications Team is responsible for optimising the opportunities available to publicise to the public any counter fraud, bribery, and corruption activity being undertaken within the Council.

### **Summary**

This Fraud Response Plan, in conjunction with the Counter-Fraud and Corruption Strategy, provides a framework for preventing and investigating fraud, corruption and bribery against the Council. It is imperative that awareness of this plan is promoted both across the Council and externally.

The plan will be reviewed at least every two years or following any major fraud or changes in legislation.

## Appendix 3 – Evidence of how the council conforms with the key themes of its strategy

<b>Govern</b>	<b>Executive Support</b>	Our Senior Management Team will set the tone for a zero tolerance of fraud and corruption and will ensure that an anti-fraud culture is embedded across the Council and the services it delivers.
	<b>Robust Arrangements</b>	The Council will adopt and apply appropriate policies and procedures that seek to reduce the risk of fraud and corruption and encourage staff to report fraud where they see it.
<b>Acknowledge</b>	<b>Committing Support</b>	The council's commitment to tackling the threat of fraud is clear. We have strong whistleblowing (Speak Up Policy) and fraud reporting 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.
	<b>Assessing Risks</b>	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.
	<b>Robust Response</b>	We will strengthen measures to prevent fraud. We will respond positively, taking appropriate action, where fraud is reported or suspected. We will review all incidences of fraud to ensure that any weaknesses in systems or processes that allowed the fraud to occur is removed.
<b>Prevent</b>	<b>Better use of Information Technology</b>	We will make 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.
	<b>Anti-Fraud Culture</b>	We will promote and develop a strong counter fraud culture, raise awareness, provide information on all aspects of our counter fraud work. This will include publicising the results of all proactive work, fraud investigations and any recovery of losses due to fraud.
<b>Pursue</b>	<b>Fraud Recovery</b>	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.
	<b>Punishing Fraudsters</b>	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.
	<b>Enforcement</b>	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 confidential reporting procedure (Speak Up Policy). We will work with appropriate internal and external partners / agencies / organisations.

**APPENDIX 4 – Responsibilities**

<b>Stakeholder</b>	<b>Specific Responsibilities</b>
Chief Executive	Accountable for the effectiveness of the council's arrangements for countering fraud and corruption.
Monitoring Officer	Statutory responsibility to ensure that the council operates within the law. Overall responsibility for the Members Code of Conduct and the maintenance and operation of the Confidential Reporting Procedure for Employees (Speak Up Policy).
Section 151 Officer	Ensure the council has adopted and implemented an appropriate Anti-Fraud and Corruption Policy/Strategy and that the council has an adequately resourced and effective "counter fraud" provision.
Finance Audit Committee	Monitor the adequacy and effectiveness of the arrangements in place for combating fraud and corruption.
Members	Comply with the Members Code of Conduct and related council policies and procedures, to be aware of the possibility of fraud, corruption, bribery and theft, and to report any genuine concerns accordingly.
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.
Internal Audit	Provide assurance to senior management and the Audit and Governance Committee that the Council adheres to its own policies to deter, prevent and respond to suspected fraud.
Counter Fraud	Responsible for developing and promoting the requirements of the Counter-Fraud and Corruption Strategy. Completing assessments of the Council's fraud risks and establishing an effective counter fraud response plan, in proportion to the level of fraud risk identified. Undertaking proactive work to identify fraud committed against the Council and the investigation of any reported issues. 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. Providing guidance and support to senior management on new and emerging fraud risks and management recommendations where fraud has arisen due to system weaknesses.
Directors, Assistant Directors, Chief Officers & Service Managers	Promote an anti-fraud and corruption culture. Ensure that there are 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.
Council Employees	Comply with council policies and procedures, to be aware of the possibility of fraud, corruption and bribery. Report any genuine concerns to management or via the Speak Up procedure. Undertake all mandatory, relevant or recommended anti-fraud and corruption training.
Suppliers, Contractors, and Consultants	To report any genuine concerns / suspicions in accordance with the council's reporting procedure.
Members of the Public / Service Users	To report any genuine concerns / suspicions in accordance with the council's reporting procedure.