

## Audit Committee – 19 March 2025

### Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing Policy

Purpose	For decision
Classification	Public
Executive Summary	<p>The existing Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing Policy, were last reviewed in 2021, and although remain fit for purpose, it is good practice to review these policies every three years. We have recently reviewed the policies and made some minor amendments.</p> <p>The Anti-Fraud, Bribery and Corruption Strategy supports our commitment and culture of tackling fraud, bribery and corruption.</p> <p>The Whistleblowing Policy ensures an open culture where staff are encouraged to report suspected wrongdoing and where reports are thoroughly investigated.</p>
<b>Recommendations</b>	<b>That the Audit Committee approve the:</b>  <b>1. Anti-Fraud, Bribery and Corruption Strategy</b> <b>2. Whistleblowing Policy</b>
Reasons for recommendation	To review and approve the updated Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing policy.
Wards	All
Portfolio Holder	Councillor Jeremy Heron – Finance and Corporate
Strategic Director	Richard Knott – Strategic Director Housing and Communities
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## **Introduction and background**

1. This report provides Audit Committee with the updated Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing policy. The Anti-Fraud, Bribery and Corruption Strategy is the over-arching strategy and is supported by a range of related policies.
2. The Council is committed to tackling fraud, bribery and corruption and will not tolerate these acts in the administration of its responsibilities. The Council is committed to making sure that the opportunity for fraud, bribery and corruption is reduced to the lowest possible risk. Our strategy incorporates the best practice guidance for combatting fraud in Local Government based on Fighting Fraud and Corruption Locally Strategy 2020 and compliance with these measures will enable us to demonstrate effective control of public funds.

## **Anti-Fraud, Bribery and Corruption Strategy**

3. The Council promotes a strong counter-fraud culture to ensure that the opportunity for fraud, bribery and corruption is reduced to the lowest possible risk and measures are in place to effectively control public funds. The strategy is underpinned by 5 pillars; govern, acknowledge, prevent, pursue and protect.

## **Whistleblowing policy**

4. The Whistleblowing policy sets out our approach for encouraging a culture for staff, who all have a responsibility, to report suspected wrongdoing, in confidence, the approach to investigating reports and the possible outcomes following the investigation.

## **Options appraisal**

5. The Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing policy apply good practice and considered essential for the carrying out of functions and maintaining high standards of governance.

## **Consultation**

6. Both the Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing Policy were reviewed by Southern Internal Audit Partnership in 2024, who made some very minor recommendations.
7. Both the Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing Policy have been reviewed by our Corporate Fraud and Compliance Officer, as well as Service Managers and Executive Management Team.

## **Financial and resource implications**

8. The Anti-Fraud, Bribery and Corruption Strategy supports our approach to preventing fraud and error to *protect the public* purse and ensure losses from fraud are kept to a minimum.
9. There are no additional resource requirements as preventing fraud and error is undertaken as part of business-as-usual activities.

## **Legal implications**

10. The legislative and regulatory context is detailed in the strategy and policy. The Anti-Fraud, Bribery and Corruption Strategy makes reference to the types of fraud that the Council is more susceptible to and covered by the Fraud Act 2006, and possible outcomes, including prosecution or possession of a Council property.

## **Risk assessment**

11. Each Service Manager is responsible for maintaining a Fraud Risk Survey for their service, whereby potential risks of fraud and error are identified, along with measures in place to reduce these. These surveys are reviewed annually, or earlier if appropriate, for example new duties, to ensure the risk of fraud and error is minimised.

## **Environmental / Climate and nature implications**

12. There are no significant environmental or climate and nature implications arising from this report.

## **Equalities implications**

13. There are no significant equalities implications arising from this report.

## **Crime and disorder implications**

14. The Anti-Fraud, Bribery and Corruption Strategy and Whistleblowing policy both include implications where crime is committed, for example where fraud has been proven, resulting in a prosecution, or disciplinary proceedings against an employee.

## **Data protection / Information governance / ICT implications**

15. Any information related to allegations of fraud or where a whistleblowing concern has been raised, are treated in strict confidence. Information is shared, internally between teams, and externally, where appropriate and permitted, to work collaboratively to investigate and pursue fraud.

16. Any supporting documentation or evidence is retained in accordance with our data retention policy.

**Appendices**

Appendix 1 - Anti-Fraud, Bribery and Corruption Strategy

Appendix 2 – Whistleblowing Policy

**Background Papers:**

None