



# Report to Audit Committee

Meeting Date – 17 September 2024  
Key Decision – No  
Public/Private – Public

Portfolio – Governance & Thriving Communities  
Directorate – Resources  
Lead Officer – Head of Internal Audit & Risk Management

## Anti-Fraud, Bribery & Corruption and Confidential Reporting (Whistle-blowing) Policies

### Summary

To obtain approval of updates to Cumberland Council's Anti-Fraud, Bribery & Corruption Policy and Confidential Reporting (Whistle-blowing) Policy.

### Recommendations:

Members are requested to note:

- (i) Approve the updated Anti-Fraud, Bribery & Corruption Policy outlined at Appendix 1.
- (ii) Approve the updated Confidential Reporting (Whistle-blowing) Policy outlined at Appendix 2

### Tracking

Executive:	
Scrutiny:	
Council:	

## **1. Background**

- 1.1. Fraud is defined as the intentional distortion of financial statements or other records by persons internal or external to the organisation carried out to conceal the misappropriation of assets or otherwise for gain.
- 1.2. Management have responsibility to ensure adequate controls are in place to help both prevent and detect fraud within an organisation, including ensuring robust policies are in place that define how the Council manages the prevention, detection, investigation and recovery of fraud.

## **2. Proposals**

- 2.1. Internal Audit & Risk Management has prepared updates to the Anti-Fraud, Bribery and Corruption Policy (attached at Appendix 1) and Confidential Reporting (Whistle-blowing) Policy (attached at Appendix 2).
- 2.2. The review included benchmarking against best practice including CIPFA's Code of Practice on managing the risk of fraud & corruption, followed by a consultation exercise with other key stakeholders.
- 2.3. The policies were reviewed and approved by the Council's Statutory Officers (Chief Executive – Head of Paid Service, Chief Finance Officer – Section 151 Officer & Chief Legal Officer – Monitoring Officer).
- 2.4. The Anti-Fraud, Bribery and Corruption Policy sets out how the Council manages the prevention, detection, investigation and recovery of fraud, as well as stating roles and responsibilities for all relevant stakeholders.
- 2.5. The Confidential Reporting (Whistle-blowing) Policy sets out how stakeholders can report concerns safely in a way that ensures those concerns will be reviewed.
- 2.6. Both policies will be reviewed and developed on an annual basis.
- 2.7. As per recommendations made in the recent Internal Audit of culture, a communications initiative will be undertaken to raise awareness of these policies, particularly in relation to confidential reporting.

## **3. Alternative options considered**

- 3.1. None

## **4. Conclusion and reasons for recommendations**

- 4.1. A suite of anti-fraud documents is essential to ensure the Council manages the risk of fraud. These policies set out how the Council will achieve this.

**Implications:**

**Contribution to the Cumberland Plan Priorities - Prevention and detection of fraud helps protect Council resources.**

**Relevant Risks** – Loss of resource to fraud

**Consultation / Engagement -**

**Legal** – Contribution towards policies

**Finance** – Contribution towards policies

**Information Governance** – Contribution towards policies

**Impact Assessments –**

Have you screened the decision for impacts using the Impact Assessment?

If you have not screened the decision using the Impact Assessment, please explain your reason

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**Appendices attached to report:**

Appendix 1 (Anti Fraud, Bribery and Corruption Policy)  
Appendix 2 (Confidential Reporting (Whistle-blowing) Policy)

**Background papers:**

Note: in compliance with section 100d of the Local Government Act 1972 the report has been prepared in part from the following papers: