

**Audit, Risk and Governance Committee**  
Meeting to be held on Monday, 17 October 2022

Electoral Division affected:  
(All Divisions);

**Anti-Fraud and Anti-Corruption Policy Documents**  
(Appendices 'A' – 'D')

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**Brief Summary**

The Audit, Risk and Governance Committee is responsible for monitoring and reviewing the adequacy of the council's anti-fraud and anti-corruption arrangements.

In order to establish effective anti-fraud and anti-corruption arrangements, the council has a suite of policies to help reduce the risk of financial crime being perpetrated against the council and to enable a robust response to be delivered when it occurs. These policies have been reviewed and updated.

**Recommendation**

The Audit, Risk and Governance Committee is asked to review and approve:

- i) The updated Anti-Fraud, Bribery and Corruption Policy, as at Appendix A;
- ii) The new Fraud Sanction and Prosecution Policy, as at Appendix B;
- iii) The updated Whistleblowing Policy, as at Appendix C; and
- iv) The updated Anti-Money Laundering Policy Statement and Strategy, as at Appendix D.

**Detail**

The council is committed to adopting a zero-tolerance approach to fraud, bribery and corruption from both internal and external sources. It is committed to the highest possible standards of propriety and accountability in all its affairs.

In line with this commitment, a suite of policy documents has been in place for a number of years. Collectively they constitute the policies of the council relating to



anti-fraud and anti-corruption. They outline the principles the council is committed to, in relation to preventing and responding to all financial crime.

The anti-fraud, bribery and corruption policy, whistleblowing policy, and the anti-money laundering policy statement and strategy have been reviewed and updated to strengthen and improve the policies based on current legislation and best practice.

To further strengthen the council's current counter fraud arrangements, a new fraud sanction and prosecution policy has been developed. The overall objectives of all these policies are to limit the council's exposure to financial crime such as fraud, bribery and corruption, while also minimising associated financial loss and potential reputational damage. Through the strategic implementation of these policies the council aims to:

- Create and embed a best in practice counter fraud culture across all areas of the council and nurture an environment where everyone feels able to speak out safely when they suspect wrongdoing;
- Better understand the fraud risks facing the council;
- Implement measures to deter, prevent and detect fraud;
- Promptly and professionally investigate alleged or detected fraud; and
- Impose appropriate sanctions and seek redress where fraud, bribery or corruption are proven.

**Appendix A – Anti-Fraud, Bribery and Corruption Policy.** This policy outlines the principles the council is committed to in relation to preventing, reporting and managing fraud and corruption.

**Appendix B – Fraud Sanction and Prosecution Policy.** This policy provides a framework to ensure the most appropriate resolution is reached with the most appropriate sanction being applied when instances of financial crime can be proven.

**Appendix C – Whistleblowing Policy.** This policy sets out our commitment to take all concerns seriously and investigate them without fear of victimisation, prejudice, discrimination, or disadvantage. It enables whistleblowers to raise serious concerns within the council rather than overlooking a problem or 'blowing the whistle' outside.

**Appendix D – Anti-Money Laundering Policy Statement and Strategy.** This policy outlines the council's commitment to comply with the Money Laundering and Terrorist Financing Regulations 2019. It sets out the procedures and governance frameworks that must be followed to enable the council to comply with its legal obligation to prevent and detect money laundering.



## Consultations

The Chief Executive and Director of Resources, the Director of Finance, and Legal Services have been consulted.

## Implications:

This item has the following implications, as indicated:

## Risk management

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

## Local Government (Access to Information) Act 1985 List of Background Papers

Paper	Date	Contact/Tel
N/A		
Reason for inclusion in Part II, if appropriate		
N/A		

