



ANTI-FRAUD & CORRUPTION POLICY

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Purpose of this Policy

Public trust and confidence in the way the Parish Council conducts its business is vital in preserving its reputation as an organisation that operates with integrity and high standards as it strives to achieve its priorities. Public confidence will be weakened if fraud and corruption occur and will be strengthened if positive action is taken to prevent, detect, and deal with fraudulent acts.

The purpose of this document is to:

- Highlight relevant legislation
- Set out the Council's approach to countering fraud and corruption

Purpose of this Policy

This policy applies to:

- Any person who is currently employed, directly or indirectly by Warsop Parish Council
- Elected or Co-Opted Members; and
- Any other individual who undertakes activities on behalf of the Parish Council including for example, volunteers, partners, contractors, etc.

Failure to comply with the procedures set out in this policy may lead to a criminal offence being committed and disciplinary action being taken against them. Any disciplinary action will be dealt with in accordance with the Council's Disciplinary Policy and Procedure.

Statement from the Parish Clerk (Proper Officer)

I am fully committed to implementing and maintaining the highest standard of corporate and financial governance and ethical behaviour throughout Warsop Parish Council's activities and by all members and colleagues.

The Parish Council will ensure that we understand the main fraud and corruption risks we are facing and will strive to ensure we have robust processes in place to prevent it occurring in the first instance. We will also ensure that our counter fraud measures continue to evolve to meet the changing challenges of potential fraudsters. We recognise that fraud against the Council harms residents of Warsop Parish and taxpayers, and for that reason fraud and corruption will not be tolerated.

We will deal openly and forcefully with members, employees, contractors, service providers or the public who act dishonestly or with the intent to defraud the council or our partners. All councillors and colleagues have a personal responsibility to promote a culture of good governance by ensuring that effective measures are in place to prevent fraud, corruption and other irregularities and by promptly identifying and reporting potential instances for investigation.

Legislation and Definitions

FRAUD

The Chartered Institute of Public Finance 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". Please note, where this policy refers to 'fraud' this encompasses theft. The Fraud Act 2006 created a general criminal offence of fraud and identified three main ways in which it can be committed:

- Making false or misleading representations
- Failing to disclose to another person information which he/she is under a legal duty to disclose
- Abuse of a position of trust

CORRUPTION

The Prevention of Corruption Act 1906 defines corruption as "offering, giving, soliciting or acceptance of an inducement or reward which may improperly influence the action of any person."

THEFT

The Theft Act 1968 defines theft as "a person is guilty of theft if they dishonestly appropriate property belonging to another with the intention of permanently depriving the other of it."

MONEY LAUNDERING

Money Laundering is a process by which the illegal proceeds of crime are converted into assets which appear to have a legitimate origin so they can be retained permanently or recycled into further criminal enterprises. The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 require the Council to put in place best practice procedures and policies to prevent and protect their services from being used for potential money laundering activities.

BRIBERY

The Bribery Act 2010 defines bribery as giving or receiving a financial or other advantage in connection with the "improper performance" of a position of trust, or a function that is expected to be performed impartially or in good faith.

WHISTLEBLOWING

The Public Interest Disclosure Act 1998 aims to protect individuals who make certain disclosures of information in the public interest, to allow such individuals to bring action in respect of victimisation, and for connected purposes. As the types of

disclosures covered by the Public Interest Disclosure Act 1998 extend beyond fraud and corruption the Council maintains a separate Whistleblowing Policy.

OTHER RELEVANT LEGISLATION

Please note there is other related fraud and corruption legislation not detailed here (e.g. Proceeds of Crime Act 2002).

Council Responsibilities

The Parish Council has a duty to make arrangements for the proper administration of their Financial Affairs. It has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business. The Accounts and Audit Regulations (England) 2015 require the Council to have appropriate control measures in place to enable the prevention and detection of inaccuracies and fraud. The Council is committed to an effective anti-fraud approach designed to reduce losses by:

- Acknowledging and understanding fraud risks faced
- Preventing fraud happening and detecting it when it does occur
- Pursuing and punishing fraudsters and recovering losses.

All officers and members are expected to follow the 'Nolan' seven principles of public life which are the ethical standards expected of public office holders.

The principles are: *Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership.*

Fraud and Corruption Risks

The Council regularly reviews its exposure to the risk of fraud and corruption. Internal Audit supports the maintenance of a risk register of all Council fraud and corruption risks. The Clerk (Proper Officer) is responsible for ensuring that fraud and corruption risks are identified, and appropriate mitigating actions are put in place. The risk of fraudulent or corrupt activity is assessed as part of the Council's overall risk management arrangements. The Internal Audit Plan includes targeted reviews of service areas which have been identified as at high risk of fraud and corruption. Internal Audit also provide specialist investigative resources to support management with some aspects of external fraud risks to the Council. Internal Audit participates in a number of anti-fraud networks through which they are alerted to new and emerging risks.

Deterrence, Prevention and Detection

DETERRENCE

A strong anti-fraud culture is an effective deterrent to potential fraudsters, whether internal or external to the Parish Council, who may be considering committing or

attempting to commit fraudulent or corrupt acts. The Parish Council is committed to embedding an anti-fraud culture where staff at all levels regard fraud and corruption as unacceptable, are vigilant in the workplace to the indicators of fraud and corruption and are confident in the mechanisms for reporting and investigating fraud. Arrangements include HR policies and procedures, staff fraud awareness training and the Council's Whistleblowing Policy which encourages individuals to raise concerns. Acts of fraud and corruption by employees are considered to be gross misconduct which, if proven, will lead to dismissal. The Council will consider the full range of sanctions, including prosecution, and where appropriate cases will be referred to the Police for further investigation.

PREVENTION

The Council's Codes of Conduct, Financial Regulations, procurement guidance and recruitment procedures have all been designed to reduce the risk of fraud and corruption. The Clerk has a responsibility to ensure that employees are aware of, and comply with these and other relevant policies. The Clerk is responsible for assessing the potential risk exposure of fraud and corruption within their own activities and for implementing strategies to reduce this risk. They are responsible for ensuring that soundly designed systems are in place which meet key control objectives and minimise the potential for fraud and corruption. They must regularly ensure that the controls within systems are appropriate and working as designed. They must also ensure that opportunities for fraud are identified and eliminated from systems at the earliest opportunity. Internal Audit provides advice to staff to ensure they are fully aware of the need to consider the preventative aspects of fraud and corruption work. The recruitment of appropriate personnel to the organisation is essential in maintaining a strong anti-fraud culture. Procedures for recruitment include obtaining references, right to work and criminal record checks (where appropriate).

DETECTION

The implementation and review of robust systems of internal control by staff is critical to detect irregularities. Important controls to detect potential fraud include management checks, reconciliation processes and exception reports. The Finance & General Purpose Committee are responsible for scrutinising such processes and documentation.

Reporting Concerns

EVERYONE TO WHOM THIS POLICY APPLIES is responsible for

- Contacting the Police immediately if a crime is in progress or an emergency response is required
- Making an immediate note of the concerns (recording all relevant details, such as what was said in phone or other conversations, the date, the time and the names of anyone involved)

- Promptly reporting the suspicions to your line manager or Internal Audit (see contact details below). If the concern falls under the Council's Whistleblowing Policy the employee will be afforded protection from any detriment
- Not telling anyone else about the suspicions
- Not approaching or accusing individuals directly
- Not reporting the matter to the Police (unless under the circumstances above)
- Not carrying out an investigation (as this may damage any subsequent investigation)
- In cases of suspected money laundering, immediately advising the Parish Council's Clerk (or Chair if the Clerk is suspected).

Concerns can be reported to the Clerk via the following:

Telephone: 01623 846011

email: clerk@warsop-pc.gov.uk

Investigations and Sanctions

INVESTIGATION

The Clerk is responsible for determining the nature of any investigative work required in respect of any allegation of fraud or corruption. Financial Regulations set out rights of access for the Internal Auditor and nominated representatives to enable an effective investigation to be undertaken.

SANCTIONS

Acts of fraud and corruption by employees are considered to be gross misconduct which, if proven, will lead to dismissal. The Parish Council will consider the full range of sanctions, including prosecution, and where appropriate cases will be referred to the Police for further investigation.

The decision to refer cases to the Police will be taken by the Internal Auditor following consultation with the Clerk. Financial Regulations give the Internal Auditor the right to refer cases directly to the Police where it is considered that an internal inquiry would compromise the integrity of the investigation and/or otherwise prejudice the interests of the Parish Council or the general public. The Council will take all possible action to recover losses from fraud and corruption using criminal and civil law to the fullest extent.

Fraud Awareness

Fraud awareness training will be made available for employees to reinforce key anti fraud messages and ensure a consistent level of awareness across the organisation.

Working with Others

The Parish Council works in partnership with other organisations including other Local Authorities to share knowledge of fraud risks and specialist anti-fraud resources, and also to provide a co-ordinated response. The Parish Council is committed to exchanging information with other local and national agencies to identify and prevent fraud.

Monitoring The Council's arrangements for countering fraud and corruption are measured and reported upon in several ways:

- Records are maintained of whistleblowing and fraud Investigations, including the outcome of police investigations, subsequent application of sanctions, and recovery of losses.
- The Council aspires to continually improve its resilience to fraud and Internal Audit measures improvement

Gifts and Hospitality

This policy does not prohibit the giving or accepting of reasonable and appropriate hospitality for legitimate purposes such as building relationships, maintaining our image or reputation, or marketing our products and services.

A gift or hospitality will not be appropriate if it is unduly lavish or extravagant or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process).

Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalent (such as vouchers) or be given in secret. Gifts must be given in our name, not your name.

Promotional gifts of low value such as branded stationery may be given to or accepted from existing customers, suppliers and business partners.

Members must declare and keep a written record of all hospitality or gifts given or received. They must also submit all expenses claims relating to hospitality, gifts or payments to third parties and record the reason for expenditure.

Closing Statement

To members and staff, If you are offered a bribe, or are asked to make one, or if you suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify the Proper Officer (Clerk) as soon as possible.