



CHURCH CROOKHAM
PARISH COUNCIL

Anti-Fraud, Corruption and Theft Policy

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Introduction

Church Crookham Parish Council (the Council) is committed to ensuring effective safeguarding of the public money and all other assets and resources for which it is responsible. The Council is committed to the prevention, detection, and investigation of all forms of fraud, corruption and theft which could threaten the security of its assets or its reputation. The Council's anti-fraud and corruption measures consist of a series of arrangements, policies and procedures designed with the intent of preventing and detecting any attempted fraudulent or corrupt act.

For this policy, *fraud*, *corruption*, and *theft* are defined as follows:

- *Fraud* - The intentional distortion of financial statements or other records by persons internal or external to the Council, carried out to conceal the misappropriation of assets or otherwise for gain. Fraud is the deliberate act by an individual or group of individuals and is therefore always intentional and dishonest.
- *Corruption* – The offering, giving, soliciting, or acceptance of an inducement or reward which may influence a person's actions.
- *Theft* - The dishonest appropriation of property belonging to another with the intention of permanently depriving the other of that property.

Culture of Openness and Honesty

Church Crookham Parish Council is committed to the prevention, detection and investigation of all forms of fraud, corruption and theft. This is firstly achieved by promoting a culture of openness and honesty in all Council activities.

The council's employees are key to creating, maintaining and promoting this culture. All staff are strongly encouraged to raise any serious concerns they have about aspects of the council's activities.

The Council has adopted the Code of Conduct for Members which requires high standards of integrity, openness and honesty from Councillors and which lays out stringent requirements regarding transparency in public life. The declaration to be made by all Councillors at the commencement of their term of office lays similar demands upon individual Councillors.

It is a requirement of the Council that all individuals and organisations associated with it act with integrity and that Councillors and employees at all levels will lead by example in such matters.

Prevention

Councillors

All Councillors, as elected representatives, have a duty to ensure that the Council uses its resources prudently and legally. As such, they must operate and adhere to the Council's Standing Orders and the Code of Conduct which include rules regarding to the disclosure of personal and pecuniary interests, relationships, gifts and hospitality, as well as the declaration they made upon the commencement of their term of office.

Employees

The Council recognises that a key preventative measure in the fight against fraud, theft and corruption is to employ staff who have high standards in terms of propriety and integrity. The Council strives to achieve this through effective recruitment policies including obtaining written references before appointing staff.

In addition, the Council has a grievance and disciplinary procedure which will be used where the outcome of an investigation indicates improper behaviour by staff.

Parish Clerk & Responsible Finance Officer

The Parish Clerk & Responsible Finance Officer (RFO) have key roles in providing advice to all Councillors and staff of the proper administration of the council's affairs, including financial, probity, propriety, policy framework and budgetary issues.

The RFO undertakes the statutory responsibility under Section 151 of the Local Government Act 1972 to ensure proper arrangements for the administration of the Council's financial affairs. His/her role is supported by work undertaken by internal audit.

The Parish Clerk and RFO are responsible for the successful implementation of controls designed to prevent and detect fraud within the Council, (See Appendix B) and for the security and efficient and effective use of all the assets and resources for which it is responsible.

The Parish Clerk is also responsible for ensuring that staff are aware of all the Council's policies and that the requirements of each and all of these are being met. He/she is further responsible for ensuring that adequate and appropriate training is provided for staff and that checks are carried out from time to time to ensure that proper procedures are being followed.

Internal Audit

The Accounts and Audit Regulations requires the Council to maintain an adequate and effective system of internal audit.

External Audit

Independent external audit is a further safeguard of the stewardship of public money. All external auditors are required, under the Local Government Finance Act 1982, to carry out their audits in accordance with the Code of Audit Practice. This code emphasises management's role in preventing and detecting fraud and corruption. External Audit review the Council's arrangements in meeting this objective.

Detection & Investigation

The preventative measures put in place by the Council, especially the implementation of robust control systems, have been designed to deter fraud and provide indicators of fraudulent activity. It is often the alertness of employees and the public to such indicators that enables detection to occur and the appropriate action to be taken when there is evidence that fraud or corruption may be in progress. Despite the best efforts of officers and auditors, fraud can be discovered by chance or by tip-off and the Council has arrangements in place to enable such information to be properly dealt with (see Appendix A).

The investigation of any other suspected fraud, theft or corruption is normally carried out by internal audit. Upon completion of the investigation, an audit report is issued to the Parish Clerk & Responsible Finance Officer who will determine, in consultation with the Chairman of the Council, what further action to take.

The reporting procedure is essential as it ensures:

- that information regarding any suspected fraud, theft or corruption is dealt with consistently.
- that an effective investigation by an experienced auditor takes place.
- that a structured response to any suspected fraud, theft or corruption is properly implemented; and
- that the investigation will be carried out in accordance with the Regulation of Investigatory Powers Act 2000.

Depending on the nature and anticipated extent of the allegations, internal audit will normally work closely with the relevant council officers and enforcement agencies to ensure that all allegations and evidence are properly investigated and reported on.

The Parish Clerk & Responsible Finance Officer, in consultation with the Chairman of the Council, will decide whether or not to refer the matter to the Police with a view to charging offenders. Regardless of whether it has been reported to the police, the Council's Grievance and Disciplinary Procedure will be used where the outcome of an audit investigation indicates improper behaviour.

Training

Church Crookham Parish Council recognises that the continuing success of this Policy, and its credibility, will depend largely upon awareness of and adherence to the Policy by Councillors and employees. The Parish Clerk will be responsible for ensuring that Councillors and staff are properly trained in the procedures that they should follow when carrying out their duties and that this training is regularly refreshed.

Conclusion

Church Crookham Parish Council has a clear set of systems and procedures in place to assist in the prevention, detection and investigation of fraud, corruption and theft and thereby to protect public funds and assets. The Council will maintain a continuous overview of these arrangements through its officers and through internal audit.

Appendix A

What should you do, as a member of the public or an outside organisation, if you suspect fraud, theft or corruption?

Please note that your identity and personal details will be kept confidential in most cases by the Council. The Council will only divulge them when the law requires this or with your consent.

1. Make an immediate note of your concern
Note all relevant details: what was observed, details of conversations, the date, time and name of the parties involved. Do not attempt to investigate the matter yourself.
2. Convey your suspicions in writing, marked CONFIDENTIAL, to:

EITHER Clerk of the Council **OR** Deputy clerk of the Council **AND** Chair of the Council (Vice Chair in their absence)
Church Crookham Parish Council
Church Crookham Community Centre
Boyce Road
Church Crookham, Hampshire
GU52 8AQ
3. If, after raising your suspicions, you are not satisfied with the action taken, you may wish to take the matter outside Church Crookham Parish Council to one of the following organisations:

- The Audit Commission (<http://www.audit-commission.gov.uk/>)
- Hampshire Constabulary (<http://www.hampshire.police.uk/>)
- The Local Government Ombudsman (<http://www.lgo.org.uk/>)
- The National Audit Office (<http://www.nao.org.uk/>)
- HM Revenue & Customs (<http://www.hmrc.gov.uk/>)
- The Department for Work & Pensions
(<https://www.gov.uk/government/organisations/department-for-work-pensions>)
- The Information Commissioner’s Office (<http://www.ico.org.uk/>)
- The Serious Fraud Office (<http://www.sfo.gov.uk/>)

Appendix B

The Parish Council carries out the following procedures:

1. Financial regulations reviewed annually.
2. Internal Auditor appointed, independent to Parish Council
3. No members of staff may authorise any payments, except for:
 - The Clerk in accordance the delegated authority detailed in the Financial Regulations
 - the Lloyds/Unity Bank credit card which the Clerk may use in accordance with the Financial Regulations.
4. All cheques are signed by two councillors and matched to invoices, cheque stubs and invoices are also initialled.
5. All internet payments will be set up via administrative rights by the RFO (or in his/her absence, the Clerk) to be authorised by two councillors as per the bank mandate and matched to invoices which are to be initialled for accuracy by the RFO.
6. Monthly financial report circulated to all councillors and signed by two councillors.
7. Monthly bank statements signed by two Parish Councillors
8. Bank transfers signed by two Parish Councillors
9. Bank reconciliations are signed by two Parish Councillors
10. Bank reconciliations are checked and signed quarterly by a councillor who is not a signatory on any Parish Council bank accounts. Each councillor may carry out this check for no more than two consecutive months.
11. Expenses are signed by two Parish Councillors
12. Direct Debits and standing orders are reviewed annually
13. Any gifts are recorded in the hospitality book.