



**NORTH DEVON COUNCIL**

**OPEN**

**REPORT TO: GOVERNANCE COMMITTEE**  
**DATE: 8<sup>th</sup> June 2021**  
**TOPIC: ANTI-FRAUD, CORRUPTION AND BRIBERY POLICY AND STRATEGY**  
**REPORT BY: MONITORING OFFICER**

## 1 INTRODUCTION

- 1.1 This report seeks to address two recommendations made in the NDDC Fraud and Bribery Audit Final Report 2018/19 which have not yet been addressed.
- 1.2 In Recommendation 4 of the above report, it was recommended that documented procedures should be compiled for suspected fraudulent occurrence investigation to support the Council's Anti-Fraud, Corruption and Bribery Policy and Strategy (AFCBPS) with a standardised approach.
- 1.3 In Recommendation 5, it was recommended that periodic reports should be produced for senior management and members, which summarise the number of irregularities referred, nature of the irregularity, outcome of the investigation and actions taken.

## 2 RECOMMENDATIONS

- 2.1 That Members consider and approve the procedural document for the investigation of suspected fraudulent occurrences, as set out at Appendix A.
- 2.2 That members consider and approve the content of an additional paragraph to be added to the AFCBPS, as set out at Appendix B.

## 3 REASONS FOR RECOMMENDATIONS

- 3.1 To comply with the recommendations of the Fraud and Bribery Audit Final report 2018/2019.

## 4 REPORT

- 4.1 The Council's Anti-Fraud, Corruption and Bribery Policy and Strategy (AFCBPS) sets out the objectives of the Policy and the procedures in place to discourage, prevent and detect fraud, bribery and corruption within the Council.
- 4.2 In March 2020, the Final Internal Audit Report 2018/19 ("Fraud, Bribery and Ethics") made a number of recommendations, of which Recommendation 4 (Documented procedures) and Recommendation 5 (Reporting Management Information) have not as yet been implemented.
- 4.3 Recommendation 4 states that "Documented procedures should be compiled for suspected fraudulent occurrence investigation to support the Council's AFCBPS with a standardised approach." The rationale is that a detailed procedure as to the actual conduct of investigations sets out standard practices which support accuracy, fairness and transparency.
- 4.4 The suggested procedural document is set out in Appendix A.
- 4.5 Recommendation 5 states that "periodic reports should be produced for senior management and members, which summarise the number of irregularities referred, nature of the irregularity, outcome of the investigation and actions taken." The rationale is that regular reporting of irregularities raises management, staff and member awareness of the numbers and types of fraud occurring. Where management and members do not regularly receive information on irregularities occurring, they may perceive that none are occurring.
- 4.6 A suggested additional paragraph for the AFCBPS, entitled "Periodic Reporting of Irregularities to Senior Management and Members," is set out at Appendix B. This would logically be included as a new Paragraph 12, with the existing paragraph 12 ("Policy Review") becoming Paragraph 13.

## 5 RESOURCE IMPLICATIONS

- 5.1 There are no significant resource implications arising from this report.

## 6 CONSTITUTIONAL CONTEXT

Article or Appendix and paragraph	Referred or delegated power?
Part 3, Annexe 1.5 (a)	Delegated

## 7 STATEMENT OF CONFIDENTIALITY

7.1 This report does contain not confidential information or exempt information under the provisions of Schedule 12A of 1972 Act.

## 8 BACKGROUND PAPERS

8.1 The following background papers were used in the preparation of this report:

- The Council's Anti-Fraud, Corruption and Bribery Policy and Strategy
- Final Internal Audit Report – Fraud, Bribery and Ethics 2018/19

The background papers are available for inspection and kept by the author of the report.

## 9 STATEMENT OF INTERNAL ADVICE

9.1 The author (below) confirms that advice has been taken from all appropriate Councillors and Officers.

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Author: Trevor Blatchford (Monitoring Officer)      Date: 27th May 2021

## APPENDIX A

(to follow)

## APPENDIX B

(to follow)