



Anti-fraud and Anti-corruption Strategy and Respose Plan

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PROVIDING AVON FIRE & RESCUE SERVICE

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1 Introduction

1.1 Avon Fire Authority herein after referred to as “the Authority”, is committed to sound corporate governance and supports the Nolan Committee’s “Seven Principles of Public Life” for the conduct of Members and employees, namely:-

- selflessness
- integrity
- objectivity
- accountability
- openness
- honesty; and
- leadership

The Authority seeks first to prevent fraud and corruption but will take all action necessary to identify fraud and corruption if suspected, and take appropriate action against those responsible.

1.2 What is Fraud?

“Fraud is the intentional distortion of financial statements or other records by persons internal or external to the Authority which is carried out to conceal misappropriation of assets or otherwise for gain.” (source – Audit Commission Fraud Manual).

Corruption on the other hand, is “the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person” (source – Audit Commission Fraud Manual).

The Authority is committed to an effective anti-fraud and anti-corruption strategy designed to:

- encourage prevention
- promote detection
- identify a clear pathway for investigation

The threat from fraud and corruption is both internal and external. The Authority expects that Members and employees at all levels will lead by example to ensure high standards of propriety and accountability are established and adhered to.

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The Authority also demands that individuals and organisations with which it comes into contact act towards the Authority with integrity and without fraudulent or corrupt intent.

The Authority's anti-fraud and anti-corruption strategy is based on a series of comprehensive and inter-related procedures designed to frustrate any attempted fraudulent or corrupt act. These cover:

- Culture
- Prevention
- Detection and Investigation
- Training

1.3 Culture

The Authority acknowledges the responsibility it has for the administration of public funds and places great importance upon probity, financial control and honest administration. The Authority's arrangements for the prevention and detection of fraud and corruption will be kept under review, suspected irregularities will be vigorously pursued and all appropriate action will be taken.

The Authority anticipates that its employees will support this approach by reporting matters of genuine concern. The Authority acknowledges that employees may not find it easy to report a concern about a financial irregularity, especially when it may turn out to be fraud or corruption. The Authority assures employees raising concerns that they will be fully supported, they will have nothing to fear from reprisals and there will be no adverse impact on their personal situation.

The Authority would generally expect employees to report matters of genuine concern to their line manager. If employees prefer to raise concerns aside from line management, the Authority's Confidential Reporting Code (generally known as the "Whistleblowing" policy) provides clear guidance as to how individuals can raise concerns of malpractice in any aspect of the Authority's work on a confidential basis without fear of recrimination or victimisation. That policy even allows individuals, if they wish, to raise their concerns with the Clerk to the Fire Authority, who is not a member of principal management and is answerable only to the Fire Authority itself.

A copy of the Authority's Confidential Reporting Code can be found on the AF&RS website under Corporate Governance.

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The Authority also encourages members of the public, contractors and others to report any concerns.

The Authority will honour requests for confidentiality from employees and others who report concerns.

The Authority will always deal swiftly and thoroughly with any employee who attempts to defraud the Authority or who is corrupt. The Authority will be robust in dealing with any malpractice, financial or otherwise.

1.4 Prevention

The Authority recognises that a key preventative measure against fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the propriety and integrity of potential employees. Recruitment will follow the procedures laid down from time to time by the Director of Corporate Services for ascertaining the honesty and integrity of potential employees, the legitimacy of qualifications and for obtaining any appropriate disclosure of criminal records.

The Authority has adopted Standing Orders, Financial Regulations and Codes of Conduct to regulate the conduct of its affairs. These impose duties and responsibilities on Members and employees which they are required to undertake as part of their contract. These documents are kept under review.

Members are required to comply with the Code of Conduct, which the Authority has adopted under the Local Government Act 2000 and, as part of their responsibilities, are required to notify the Clerk (as Monitoring Officer) of their financial and other interests for entry in a public register.

Employees are expected to follow the provisions and conduct set out in the Conduct in the Probity and Public Service document and any code related to their professional role and qualifications.

The procedure for making a complaint against a Member is available to the public and officers on the AF&RS website under Code of Conduct Documents.

Employees are also required to declare any interest or association they have with any Authority contract, by completing an Admin 60 form. These declarations will be entered in a register maintained in the Principal Officers' Suite.

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Members and employees have to consider very carefully whether to accept gifts or hospitality offered to them because of their membership of or employment with the Authority. In many instances it would be inappropriate to accept such offers and accordingly they must be refused. The Members Code of Conduct and Probity in the Public Service document deals respectively with the circumstances in which gifts or hospitality may be accepted by Members and employees and also with the declaration and recording of gifts or hospitality accepted or rejected.

Gifts and hospitality offered to Members is recorded on a Receipt of Gifts & Hospitality form and entered onto the Register of Members Gifts & Hospitality. Gifts and hospitality offered to employees is recorded on an Admin 62 form and/or entered onto the Register of Employees Gifts and Hospitality. Both Registers are monitored by the Clerk and Chief Fire Officer / Chief Executive on a quarterly basis.

The Authority has established financial systems to ensure efficient and effective internal controls. These systems will be reviewed and developed in line with best practice. The adequacy and appropriateness of the Authority's financial and other systems is independently monitored by both internal and external audit and all audit reports are presented to and considered by the Authority.

1.5 Detection and Investigation

Preventative systems, particularly systems of internal control, which exist within the Authority, have been designed to provide indicators of any fraudulent activity, and thereby act as a deterrent.

The Authority, through internal audit, also undertakes specific tests or initiatives to detect fraud. The Authority also participates in national initiatives with the Audit Commission to "match" data across different financial systems to detect fraud. All data extraction and use will adhere to Data Protection legislation and have regard to confidentiality of information.

It is, however, often the alertness of employees and others in spotting signs of fraud or corruption that enables detection to occur and the appropriate action to be taken when evidence of fraud or corruption exists. As mentioned in paragraph 1.3 earlier, the Authority would expect employees, in support of its policy, to report matters of genuine concern. Paragraph 1.3 gives details of the procedures in place for the confidential reporting of concerns and the support, which the Authority will give to employees.

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Despite the best efforts of managers and auditors, fraud and corruption is sometimes discovered by chance or tip off and the Authority has in place procedures to deal with such information.

Depending on the nature and anticipated extent of the alleged fraud or corruption, investigations will either be undertaken internally, with the assistance of internal audit where appropriate, or in conjunction with other agencies such as the police to ensure that all allegations are properly investigated and dealt with.

The Authority's disciplinary procedures will be used where an investigation indicates improper conduct on the part of employees. Guidelines to these procedures are outlined in the Discipline Policy available on the staff intranet under Human Resources Policies.

The Ethics Committee, will generally monitor allegations of impropriety made against members of the Authority.

The Authority will normally notify the police of any incident of suspected fraud, theft, corruption or other criminal offence.

1.6 Training

The Authority recognises that the continuing success of this strategy depends to a considerable extent upon the effectiveness of training given to employees and to the responsiveness of those employees.

To facilitate this, the Authority supports the concept of training and development for employees, particularly those involved with internal control systems to ensure that their responsibilities and duties in relation to this strategy are regularly highlighted and reinforced.

In addition the Authority believes that this strategy, the Conduct and Probity in the Public Service document and the Confidential Reporting Code should be widely available to employees and their provisions regularly drawn to the attention of employees. Copies of these documents are available on the AF&RS website under Corporate Governance.

The Authority's internal audit arrangements are provided under contract by an independent supplier. The Authority will ensure that this strategy and the documents and other matters referred to in it are brought to the attention of the supplier from



time to time. The Authority will expect the supplier of internal audit services to put and keep in place a training programme adequate to ensure that its staff are competent in fraud detection and awareness and in the investigation of allegations of fraud and corruption.

1.7 Conclusion

The Authority has in place clear systems, procedures and controls to assist in combating fraud and corruption. These will be kept under continuous review to deal with changing circumstances, future developments and new techniques.

To this end the Authority has in place the following structure:

- the Fire Authority which considers reports from internal and external audit and approves relevant action plans
- the Chief Fire Officer who has overall responsibility for the conduct of the Authority's affairs
- The Clerk to the Authority and Monitoring Officer whose role is to ensure proper Governance and Probity throughout the Authority.
- the Director of Finance & Treasurer (as S115 Officer) has overall responsibility for the Authority's financial affairs under Section 114 of the Local Government Finance Act 1988 and for the implementation of internal financial controls and for the Authority's financial affairs respectively is responsible for the implementation of internal financial controls and the investigation of allegations of fraud and financial irregularities.
- Internal Audit who, under contract with the Authority, are responsible for providing to the Authority an adequate and effective system of internal audit of its accounting records and control systems under Regulation 6 of the Accounts and Audit (England) Regulations 2011.
- Grant Thornton, who audit the Authority's financial affairs in accordance with the requirements of the Audit Commission Act 1998.

The principal documents approved by the Authority in connection with the avoidance of fraud and corruption, detection and prevention and the investigation of allegations are:

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- Standing Orders
- Financial Regulations
- Members' Code of Conduct
- Conduct and Probity in the Public Service
- Confidential Reporting Code
- Disciplinary Rules and Procedures
- Anti-Fraud and Anti-Corruption Strategy and Response Plan

The attention of Members and employees must be drawn to these documents. Further information or advice in relation to any of these matters may be obtained from the Clerk to the Fire Authority, or the Director of Corporate Services.

2 Response Plan

2.1 Introduction

The Authority is committed to the values of probity and accountability and the first part of this document sets out the Authority's strategy to prevent and deal with cases of suspected fraud or corruption.

The Authority has taken steps, as set out in the Strategy, to avoid instances of fraud or corruption arising, but it is possible, in spite of the steps taken, for cases of corruption, fraud or attempted fraud to arise. This plan gives advice and information to Managers and employees in general as to what to look for, provides advice to Managers as to the provision and operation of systems designed to detect and prevent fraud and error, and provides guidance as to what action to take if fraud or corruption is suspected.

The prevention of fraud and corruption and the protection of public funds is everyone's business.

2.2 Detection and Awareness

Paragraph 1.2 of the Strategy provides definitions of "fraud" and "corruption".

Thankfully incidents of corruption happen only rarely but, when they do, they are likely to be discovered only as a result of suspicions raised by employees, Members,

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contractors or the public. Warning signs would include suspicions of the receipt of money or significant gifts or hospitality from third parties or unusually favourable treatment being given to an individual or company (eg. appearing to favour one potential supplier over others).

The potential for fraud is more widespread and often difficult to spot. The remainder of this Section gives hints as to what to look for and gives examples of frauds which have taken place.

2.3 Where Fraud Might Happen

The following areas are particularly susceptible to fraud:

- Claims of items of service from contractors
- Travel and expense claims
- Cash receipts/petty cash
- Payroll
- Ordering
- Stocks and Assets

2.4 Examples of Fraud

Claims for items of service:

- Claiming for services not performed
- Claiming for a higher level of service from that performed
- Claiming for a service which is or includes a service provided to an employee on a personal basis

Travel Claims

- False journeys claimed/same journey claimed twice
- Mileages inflated
- Higher reimbursement rates claimed
- 2 employees claim for a journey taken together

Expense claims

- False or inflated claims made



- Claim submitted to the Authority and to a third party
- Excessive/inappropriate expenses claimed
 - Cash receipts
- Accepting cash without receipting or declaring it
- Altering documentation to disguise theft of cash
- Substituting cheques received, but not recorded, for cash received

Petty cash

- Reimbursement sought for receipted but inappropriate expenditure
- Vouchers/receipts submitted, but no expenditure made

Payroll

- Erroneous or “ghost” employees introduced onto the payroll, the salary being paid to the perpetrator
- Hours worked overstated to the advantage of flexi-time or over-time arrangements or misuse of the “flexitime” system
- Changing employee pay rates/hours or allowances without authorisation

Ordering

- Goods ordered for personal use or from a specific supplier in return for some form of benefit
- Goods ordered from own, relatives’ or friends’ business
- Accepting a lower number of items than ordered, but certifying an invoice for the higher number
- Creating/certifying false invoices for which no order has been raised (internally or externally generated)

Stocks and Assets

Misuse, theft and fraud in this area are not unusual. The most obvious and common risk area is stationery. A further problem is the use of Authority’s assets for an individual personal reason, eg:

- Using a computer, fax or telephone for running a private business or for other private purposes
- Using ‘franking’ machine for personal mail

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Claims for Damages

- Personal injury claims settlement including loss of earning payments, not repaid to the Authority.
- Personal injury claims falsely alleged as work related or wrongly inflated.
- Claims for damage to personal effects falsely alleged as work related or wrongly inflated.
- Sick pay/loss of earnings/claims falsely alleged as work related or wrongly inflated.

NOTE: The above does not represent a comprehensive list of potential frauds but are examples only.

2.7 How to Look for Fraud

All Managers should ensure that controls are in place to prevent and detect fraud and error, fraudulent invoices and falsification of records. Therefore, managers need to be aware of the possibility of fraud when reviewing or being presented with claims/forms/documentation etc. Issues that may give rise to suspicions are:

- Documents that have been altered, Tippex used or different pens and different handwriting
- Claims that cannot be checked, particularly if prior authorisation was not given
- Strange trends (comparisons and reasonableness)
- Confused, illegible text and missing details
- No vouchers or receipts to support claims

There may also be a number of indications of an employee being in a situation whereby he/she could be acting fraudulently. Managers may need to be concerned where employees are:

- Living beyond their means
- Under financial pressure
- Exhibiting stress
- Not taking annual leave
- Solely responsible for a “risk” area and/or possibly refusing to allow another employee to be involved in their duties.

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2.8 Controls to Prevent and Detect Fraud

Managers must ensure that the systems they operate include a number of effective controls designed to detect and prevent fraud and error. The actions and controls managers should take/consider are as follows:

- Document procedures and controls and train staff in their use
- Managers should check compliance with procedures
- Separate duties between staff and consider staff rotation. Avoid a single employee being solely responsible for the initiation through to completion of a transaction
- Introduce adequate “internal check”. Most simply this involves an independent employee checking the work/calculations/documentation prepared by the initiating officer, eg: a travel claim could be checked by a Manager to original work records, eg: diaries or “Autoroute” could be used
- Expense claims should be supported by appropriate receipts
- Ensure prior documented approval of expense generating courses, visits etc
- Cross out incompleting part of a claim form, thereby making the addition of further expenses after approval difficult
- Minimise/track/cash holdings. Bank cash/cheques regularly, at least weekly, possibly more frequently depending on value and risk.
- Review budget statements and other management information and follow up variances, eg:
 - why has Y income dropped by 50%
 - why expenditure on travel is exceeding budget by 50%, etc
- Use trend analysis.

Where, in relation to employees, registers are to be maintained (eg: in accordance with the Conduct and Probity in the Public Service document) of personal interests, relationships with Contractors, the offering or receipt of gifts or hospitality or other like matters. The Clerk and Chief Fire Officer / Chief Executive should undertake regular periodic checks to establish so far as practicable:-

- That the necessary declarations are being made and the registers are maintained up to date
- Whether the registers disclose matters which are or may be prejudicial to the interests of the Authority or may give rise to the potential for acts of fraud or corruption

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- Whether changes should be made to related documents or to existing practices and take any appropriate action.

2.9 What to Do if Theft or Corruption Suspected

The Authority expects employees to report matters of genuine concern.

It is important that the correct procedures are followed to ensure that the situation is handled professionally and to safeguard against criminal or disciplinary cases being compromised.

Employees should generally report suspicions to their line manager. However, there may be occasions when this may be inappropriate or when employees may feel uncomfortable about reporting matters in this fashion. The Authority's Confidential Reporting Code, sets out an alternative confidential reporting procedure which should be followed in these circumstances.

Employees **must**:

- report suspicions without delay
- retain any evidence which they have
- make an immediate note of the issues and concerns.

Employees **must not**

- convey suspicions to anyone other than the line manager or in accordance with the procedure laid down in the Confidential Reporting Code.
- inform the police.
- investigate or interview staff.

Allegations of fraud or financial irregularities made against an employee must be reported by the person receiving the complaint directly to the "nominated officer" who is responsible for the investigation of the allegation. In most cases this will be the Treasurer / Director of Finance and Asset Management.

In the event that such an allegation is made against a member of Principal Management or it is suspected at any stage that a member of Principal Management may be involved, the nominated officer will be the Clerk to the Fire Authority and allegations must be reported directly to him/her.

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Allegations reported under the previous paragraph will be investigated in accordance with the Authority's guidelines appended to this document.

Allegations of corruption made against an employee must be reported by the person receiving the complaint directly to the Clerk to the Fire Authority. In most cases, this type of allegation will be reported to the police at an early stage. Investigations will normally be undertaken by the police and any disciplinary or other action to be taken by the Authority as employer will be taken by Principal Management upon the advice of the Director of Corporate Services and the police.

Allegations made against Members of the Authority must be reported by the person receiving the complaint directly to the Clerk to the Fire Authority who will determine the action to be taken in accordance with the Code of Conduct, or the police as appropriate.

2.10 Issues concerning employees

The Authority's disciplinary policy is very clear regarding the standards of behaviour expected of employees. That policy gives examples of disciplinary action which may be taken if those standards are not achieved.

Examples of behaviour that could lead to disciplinary action include:

- False entries in attendance records such as flexi sheets
- Breaches of confidentiality regarding information
- Failure to declare a pecuniary interest or otherwise conflicting interest.

In certain cases, unsatisfactory behaviour may constitute gross misconduct for which summary dismissal applies. Examples of behaviour which may amount to gross misconduct include:

- Theft and unauthorised borrowing (including theft of intellectual property)
- Fraud including deliberate falsification of travel claims or recording devices
- Corruption.

In most cases of alleged fraud or corruption against employees, those under investigation will be suspended immediately, unless this is likely to prejudice the investigation. This action must only be taken by a member of Principal Management in consultation with the Director of Corporate Services.

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The Director of Corporate Services must be involved in all decisions concerning employees.

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