

## REPORT TO CABINET

<b>Open</b>		Would any decisions proposed:			
<b>Any especially affected Wards</b>	Mandatory/	Be entirely within Cabinet's powers to decide		NO	
	Discretionary /	Need to be recommendations to Council		YES	
	Operational	Is it a Key Decision		NO	
Lead Member: Cllr Morley E-mail: cllr.chris.morley@west-norfolk.gov.uk			Other Cabinet Members consulted:		
			Other Members consulted:		
Lead Officer: Jamie Hay E-mail: jamie.hay@west-norfolk.gov.uk Direct Dial: 01553 616701			Other Officers consulted: Michelle Drewery – Assistant Director, Resources (S151 Officer) Carl Holland – Financial Services Manager Jane Mitchell – Procurement & Contract Manager Alexa Baker – Assistant Director, Legal, Governance & Licensing Laura Botten, Corporate Governance Officer Matthew Head, Internal Auditor Michael Tweed, Internal Auditor		
Financial Implications NO	Policy/ Personnel Implications YES	Statutory Implications YES	Equal Impact Assessment YES If YES: Pre-screening	Risk Management Implications YES	Environmental Considerations NO

Date of meeting: 6<sup>th</sup> February 2024

### ANTI-FRAUD & ANTI-CORRUPTION POLICY REVIEW

#### Summary

This is a policy review which is to replace the current Anti-Fraud & Anti-Corruption Policy which was formally approved on 8<sup>th</sup> July 2021.

The policy has been reviewed to amend titles / officers with roles within the policy due to personnel changes and confirm the policy remains up to date with national strategy / legislation. To also include details of further controls and anti-fraud/anti-corruption activities undertaken across the organisation, including by Financial Services and Procurement.

Alongside this document is a suite of procedures that are contained within the Investigation Procedure Manual that is regularly reviewed.

#### Recommendation

Approval for this Policy to be put forward to Full Council and Cabinet for formal adoption.

#### Reason for Decision

Where people commit fraud against the public sector and public services, they take money away from the services on which the public depend, and damage

citizens' trust in the government. The Borough Council of King's Lynn and West Norfolk (the Council) is committed to protecting the public funds entrusted to it and to upholding the highest standards of financial probity and accountability. This Policy outlines the important work being carried out, and the roles and responsibilities across the organisation in our fight against fraud and corruption.

## **1 Background**

- 1.1 The Council is committed to the prevention, detection and deterrence of fraud and corruption and the protection of public funds. This policy is the over-arching anti-fraud and anti-corruption policy for the Council and all of the varying functions that it delivers, including any functions and activities delivered through its Local Authority Trading Companies (LATCs) in its fight against fraud and corruption both internally and externally. For the purpose of this Policy the term "Council" refers to the Council and its LATCs.
- 1.2 The policy has been produced to conform to the policy on policies guidance and template policy requirements.
- 1.3 1 legislative change has occurred since July 2021, and this has been captured in section 2.7 of this new policy.
- 1.4 There is an upcoming change in legislation due in 2024 through the Economic Crime and Corporate Transparency Bill (which received royal assent on 26<sup>th</sup> October 2023). As such wording has been included within this policy review to help "future proof" the policy for future legislative changes, as well as any emerging threats (see section 14.14)
- 1.5 Consultation with the Fighting Fraud & Corruption Locally Group established there have not been and there are no expected upcoming amendments due to the Fighting Fraud & Corruption Locally Standards that the July 2021 policy was originally based and approved on.
- 1.6 Consultation has been undertaken internally with the Internal Audit, Procurement, Financial Services and Legal/Corporate Governance teams, as well as with the Portfolio Holder for Finance.

## **2 Options Considered**

- 2.1 Retain the policy in current format. The current policy is no longer fully accurate and does not include the legislative change referred to in section 2.7 of this new policy. The current policy is not future proofed, and the new policy enables this with new wording included at section 14.14. Other areas of the current policy have become out of date such as job titles. New areas of responsibility have been included within this policy review regarding duties/actions that already take place across the organisation (Financial Services and Procurement Roles and Responsibilities in section 6).

### **3 Policy Implications**

- 3.1 The report recommends approval of the revised policy of Anti-Fraud & Anti-Corruption.

### **4 Financial Implications**

- 4.1 The Policy will help to mitigate the risk to the organisation against fraud and corruption which financially affects the council.

### **5 Personnel Implications**

- 5.1 No Direct implications.

### **6 Environmental Considerations**

- 6.1 There are no environmental considerations.

### **7 Statutory Considerations**

- 7.1 Local Government Act 1972 - s151 Duty to protect public funds.
- 7.2 New Legislation due under Economic Crime & Transparency Bill in 2024 introduces "failure to prevent fraud offences" and "reasonable fraud prevention procedures"

### **8 Equality Impact Assessment (EIA)**

- 8.1 Pre screening report attached.

### **9 Risk Management Implications**

- 9.1 Failure to have and maintain a policy would leave the council susceptible to fraud and corruption and financial losses from both internal and external threats. The Economic Crime & Transparency Bill which received Royal Assent in October 2023 also introduces new corporate offences for "failing to prevent fraud" and not having "reasonable fraud prevention procedures".

### **10 Declarations of Interest / Dispensations Granted**

- 10.1 None.

### **11 Background Papers**

- 11.1 None.