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**ST HELENS**  
BOROUGH COUNCIL

# Anti Fraud, Bribery & Corruption Policy

**Version:** 1.6  
**Date:** September 2023

## Version Control

Date	Version	Comments
July 2014	1.0	Review of existing Policy
September 2015	1.1	Full review
September 2016	1.2	Annual review
September 2017	1.3	Annual review
September 2018	1.4	Annual review
October 2019	1.5	Annual review
July 2021		Job Title and crest amendments
September 2023	1.6	Annual Review

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# 1 Introduction

- 1.1 St. Helens Council is committed to sound governance arrangements. In managing its arrangements and responsibilities the Council, as a public body accountable to the taxpayer, is determined to ensure proper accountability and probity in delivering its stated business aims and objectives.
- 1.2 The Council is also committed to ensuring that quality services are developed and delivered for the benefit of the community of St. Helens. To assist in this goal the Council will take all necessary steps to ensure that the public's assets and interests are protected.
- 1.3 The Council recognises that fraud, bribery and corruption cause financial loss, are damaging to the provision of services and harmful to the reputation of and confidence in the Council.

## 2 Policy Statement

- 2.1 The Council has a zero tolerance approach to fraud, bribery and corruption. This Policy outlines how the Council delivers an effective approach to managing the risk of fraud, bribery and corruption.
- 2.2 The aim of this Policy is to:
  - help prevent fraud, bribery and corruption;
  - promote early detection and ensure its effective investigation; and
  - where appropriate ensure the recovery of any financial loss.

## 3 Scope

- 3.1 The responsibility to control the risk of fraud, bribery and corruption occurring resides at all levels of the organisation.
- 3.2 This Policy applies to all Employees and Elected Members. For the purpose of this Policy, the term 'Employee' refers to all full-time and part-time employees, temporary employees, agency workers, contractors and consultants.
- 3.3 This Policy should be read in conjunction with the Anti Fraud, Bribery & Corruption Strategy, and the policies and procedures referred to in the Strategy.

## 4 Definitions

### Fraud

- 4.1 Fraud is an act of deception intended for personal gain or to cause loss to another party. The term fraud encompasses a range of acts and can include:
  - criminal deception;
  - forgery;
  - blackmail / bribery;
  - theft including the obtaining of a pecuniary advantage for a third party i.e. financial gain or a reduction in a debt or liability;
  - the intentional distortion of financial statements or other records by persons inside or outside the Council which is carried out to conceal the theft of assets or otherwise for gain or to cause loss; and

- conspiracy and the concealment of material facts.

### **Bribery**

- 4.2 Bribery is “the receiving or offering of undue reward to persons in order to influence their behaviour contrary to ordinary standards of integrity and honesty”.

### **Corruption**

- 4.3 Corruption can be defined as the “offering, giving, soliciting or accepting of an inducement or reward, which may influence the action of any person”.

## **5 Aims & Objectives**

- 5.1 In ensuring that necessary steps are taken to ensure that the public’s assets and interests are protected, the Council will:

- promote a fair, equitable and honest approach to service delivery with those providing and receiving those services;
- foster a robust control environment to prevent and deter against potential fraudulent activity against the Council;
- actively seek out instances of fraudulent and corrupt practices and pursue the perpetrators to the full extent of the law;
- encourage people with concerns about potential fraud, bribery and corruption to inform the Council of their suspicions;
- treat complaints of potential fraud, bribery and corruption positively, fairly and equitably; and
- regularly review its own procedures to ensure they offer effective protection of the Council’s interests and reputation.

- 5.2 Delivery of these aims and objectives requires the establishment, communication and maintenance of:

- proper standards;
- an anti fraud, bribery and corruption culture;
- supporting policies and procedures;
- reporting and investigation arrangements;
- access to information and publicity;
- review mechanisms; and
- data sharing arrangements.

- 5.3 These arrangements are detailed within the Anti Fraud, Bribery & Corruption Strategy.

## **6 Responsibilities**

### **Chief Executive**

- 6.1 The Chief Executive has overall responsibility for the operations and activities of the Council. This includes overall responsibility to ensure that the Council’s management arrangements in respect of fraud, bribery and corruption are adequate and effective and that any lessons to be learned are addressed.

### **Chief Financial Officer**

- 6.2 The Chief Financial Officer (Director of Finance) has the lead role for the management of fraud, bribery and corruption.

- 6.3 The Chief Financial Officer has a statutory responsibility under Section 151 of the Local Government Act 1972 to make sure that proper arrangements are made for the Council's affairs. As such, the Chief Financial Officer should ensure that proper arrangements are in place in respect of fraud, bribery and corruption.
- 6.4 In accordance with the Accounts & Audit Regulations 2015, the Chief Financial Officer, as the Responsible Financial Officer, must determine the financial control system which includes measures to enable the prevention and detection of inaccuracies and fraud, and the reconstitution of any lost records.
- 6.5 In addition, as the Responsible Financial Officer, the Chief Financial Officer is responsible for the identification of the duties of Employees dealing with financial transactions and division of responsibilities of those Employees.

### **Head of Audit & Risk**

- 6.6 The Head of Audit & Risk is delegated the role of Chief Audit Executive as defined in the Public Sector Internal Audit Standards (PSIAS). In accordance with this role, the Director of Finance is responsible for reviewing how the Council manages fraud risk and to ensure that the potential for the occurrence of fraud is evaluated.
- 6.7 The Head of Audit & Risk is responsible for establishing, maintaining, reviewing and monitoring the Anti Fraud, Bribery & Corruption Policy, Strategy, Risk Assessment and Plan.
- 6.8 The Head of Audit & Risk is also responsible for advising the Audit & Governance Committee on matters relating to fraud, bribery and corruption.
- 6.9 The Head of Audit and Risk will liaise with Counter Fraud and Compliance Directorate (CFCD) of the Department for Works & Pensions (DWP) and ensure that any areas of Housing Benefit fraud not covered by the CFCD are managed internally.
- 6.10 The Head of Audit and Risk is responsible for ensuring investigations are conducted into suspected fraud and/or irregularity in relation to Council Tax and National Non Domestic Rates.
- 6.11 The Head of Audit and Risk is also responsible for the planning, co-ordination and reporting of the Council's participation in the National Fraud Initiative.

### **Internal Audit**

- 6.12 Internal Audit will assist in the deterrence and prevention of fraud, bribery and corruption by examining and evaluating the effectiveness of controls in line with the annual Internal Audit Plan and the Anti Fraud, Bribery & Corruption plan.
- 6.13 Internal Audit is responsible for investigating instances / suspicions of fraud and irregularity on behalf of the Chief Financial Officer, liaising with Executive Directors, the Monitoring Officer, Human Resources (HR), Legal Services, Employees, Agencies and the Police as appropriate.

### **Executive Directors**

- 6.14 Executive Directors will establish and maintain sound internal control systems, procedures and records within their areas of responsibility. The system of internal control should be designed to respond to and manage the whole range of risks which the Council faces, including minimising the scope for fraud, bribery and corruption.
- 6.15 Executive Directors are required to formally review their control environment and document their findings in support of the Council's published Annual Governance Statement.

- 6.16 Executive Directors should immediately inform the Chief Financial Officer if they become aware of, or suspect, any matter that may indicate fraud, bribery or corruption.

### **Directors, Assistant Directors, Heads of Service and Managers**

- 6.17 Responsible for assessing risks to their service area and ensuring that an adequate system of internal control is effectively maintained to mitigate all risks, including minimising the scope for fraud, bribery and corruption.
- 6.18 Responsible for ensuring all Employees in their service area adhere to this Policy and have undertaken all relevant training.
- 6.19 Responsibility to ensure that all suspected irregularity is reported to the relevant Executive Director and Internal Audit in a timely manner.

### **Employees and Members**

- 6.20 Employees and Members are responsible for complying with this Policy and all associated policies and procedures.
- 6.21 Employees and Members are responsible for reporting any suspected irregularity, to their Line Manager or Internal Audit, as appropriate.

## **7 Review & Governance**

- 7.1 The Policy will be subject to governance and approval through the Audit & Governance Committee.
- 7.2 The Policy will be subject to at least an annual review, and where changes in legislation require, more frequent.

## **8 Policy Compliance**

- 8.1 If you are found to have breached this Policy, the matter will be considered and investigated under the Council's disciplinary procedure and where applicable, may result in civil action and/or criminal charges.
- 8.2 Serious breaches of this Policy may constitute gross misconduct and lead to summary dismissal. Breaches, where applicable, may also result in civil action and/or criminal charges.