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# Counter Fraud Corruption and Bribery Policy

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## Introduction

FRAUD is defined by the Chartered Institute of Public Finance and Accountancy as *‘any intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss.’* The term “fraud” is used to describe many acts such as deception, bribery, forgery, extortion, misappropriation, blackmail, corruption, theft, false representation, conspiracy or the covering up of material facts and collusion. By using deception, a fraudster can obtain an advantage, avoid an obligation, or cause loss to another party.

The Fraud Act 2006 identifies three criminal offences:

- False representation
- Failure to disclose information.
- Abuse of position

**CORRUPTION** is defined in the English Oxford Dictionary as *‘dishonest or fraudulent conduct by those in power, typically involving bribery.’* It has also been described as *dishonesty and illegal behaviour by people in positions of authority or power.’* “Corruption” is the deliberate misuse of your position for direct or indirect personal gain and includes offering, giving, requesting, or accepting a bribe or reward, which influences your actions or the actions of someone else.

**BRIBERY** applies to both individuals and the Council as a corporate body. Bribery includes promising or giving a financial or other advantage, agreeing to receive, or accepting a financial or other advantage and failing to prevent bribery.

**THEFT** is where someone steals cash or other property. A person is guilty of “theft” if they dishonestly take property belonging to someone else and have no intention of returning it. We are committed to the highest possible standards of openness, probity, honesty, integrity and accountability. We expect all staff, Councillors, and partners to apply these standards which are included in our codes of conduct.

We will seek to deter and prevent fraud, corruption, and theft to ensure that all risks in these areas are reduced to the lowest level possible. Where we suspect or detect fraud, corruption, or theft we will thoroughly investigate and deal with any proven fraud in a consistent and balanced way. We will apply appropriate sanctions against those committing fraud and will attempt to recover all losses.

## Scope – Policy Aim

The key objectives of this policy are to:

- Increase staff and Member awareness of the corporate counter fraud culture which the Council actively supports.
- Create an environment to encourage individuals to promptly report suspicions of fraudulent or corrupt behaviour.
- Communicate to partners, suppliers, contractors, council owned/part owned companies. and other organisations that interact with the Council that it expects them to maintain standards aimed at minimising fraud and corruption in their dealings with the Council.
- Demonstrate the arrangements that the Council has in place to counter fraud and corruption.
- Minimise the likelihood and extent of losses through fraud and corruption.

This policy applies to:

- West Lindsey District Council Councillors
- All West Lindsey District Council staff (including Agency staff, shared officers, volunteers, and officers providing services to and on behalf of the Council)
- Council partners, contractors, suppliers, council owned/ companies and consultants
- Any member of the public

## **Executive Summary**

West Lindsey District Council is wholly opposed to all forms of fraud, corruption, theft, or bribery. We will take appropriate action against anyone who attempts to defraud the Council, whether they are our own employees, Councillors, external organisations, or members of the public. Personal data will be used within lawful purposes, as detailed within the Council's Privacy Policy and Finance's Privacy Notice on our website. Failure by any employee to comply with the procedures set out in this Policy may lead to disciplinary action being taken against them. Any disciplinary action will be dealt with in accordance with West Lindsey District Council's Disciplinary Policy and Procedure.

To deliver the aims of this policy we will:

- Accurately identify the risk of fraud
- Create and maintain a strong counter fraud culture.
- Take action to deter, prevent and detect fraud, investigate, and apply sanctions and seek redress where fraud is proven.
- Record and report our outcomes to the Governance and Audit Committee if applicable and appropriate.

## **Procedure Consultation and Consideration**

The Council's Management Team and Governance and Audit Committee.

## **Policy Statement**

### **1. The Policy**

The Council is committed to preventing and detecting all forms of fraud, corruption, theft, and bribery. We will take action against anyone who attempts to defraud the Council, whether they are our own employees or Councillors, external organisations, or members of the public. The Council's Vision "West Lindsey is a great place to be where people, businesses and communities can thrive and reach their full potential." We recognise our duty to provide value for money quality services to the community and expect all our Councillors and staff to lead by example, working to the highest standards and safeguarding the public resources they are responsible for. We will adopt a risk-based approach to eradicating fraud, corruption, theft, and bribery and promote zero tolerance, and use tools identified in the local government *Fighting Fraud and Corruption Locally*.

### **2. What we mean by Fraud, Corruption and Bribery**

This policy outlines our approach to eradicating fraud, corruption, theft, and bribery. Throughout this policy, these terms include (but are not limited to):

- Deliberately falsifying substituting or destroying records for personal gain.
- Falsifying time worked, misusing our agile working policy or falsifying mileage claims.
- Failure to declare an interest.
- Intentional breaches of financial regulations and procedures
- The offer, giving or acceptance of inducements to influence action or decisions by the

#### Council

- Selling Council equipment inappropriately
- Abuse of position as an employee to benefit friends, family, or others.
- Use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party
- Theft of funds, services or assets from the Council or its partners
- Evading liability for payment
- Working whilst on sick leave (each situation shall be considered on its own facts and in accordance with the individual's employment contract)
- The act of attempted fraud will be treated as seriously as actual fraud.

The Bribery Act 2010 makes it possible for senior officers to be convicted where they are deemed to have given their consent or tacit approval in giving or receiving a bribe. It also created the corporate offence of "Failing to prevent bribery on behalf of a commercial organisation." To protect itself against the corporate offence the Act also requires organisations to have "adequate procedures in place to prevent bribery." This policy statement, the Member and officer codes of conduct and the Whistleblowing Policy are designed to meet that requirement.

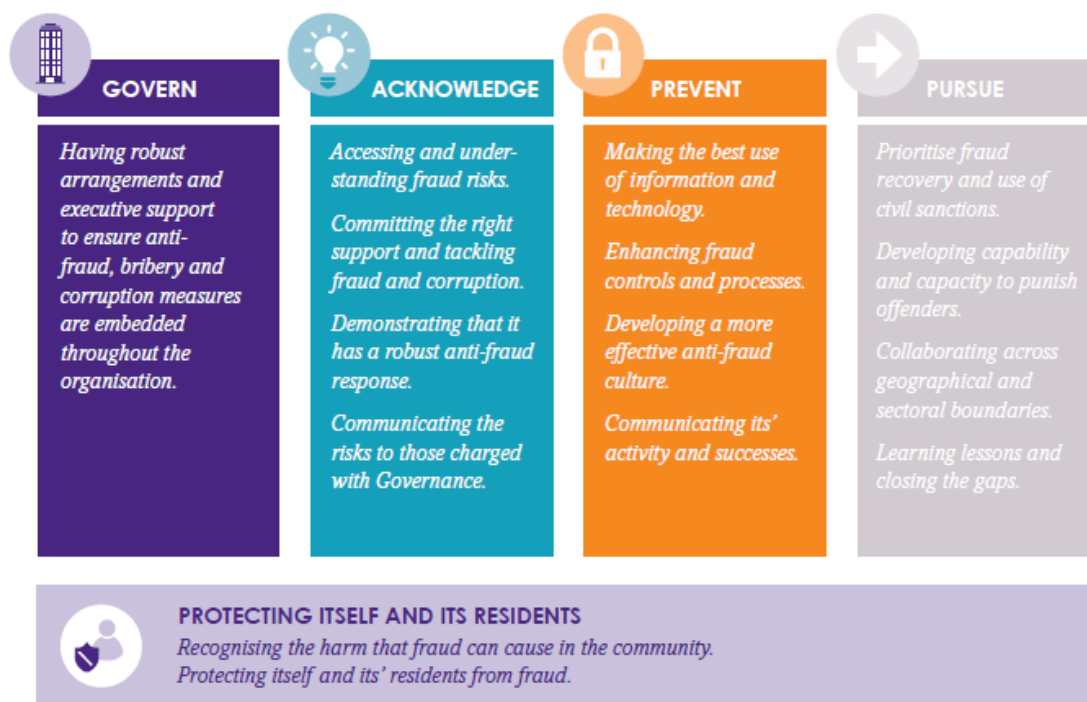
If anyone is unsure if an incident could be classed as Fraud, Corruption or Bribery they should consult the Monitoring Officer or S151 Officer.

Stakeholder	Specific Responsibilities
Chief Executive	Accountable for the Council's overall arrangements including the procedures and effectiveness of the Council's arrangements for countering fraud and corruption.
Monitoring Officer	Advise Councillors and Officers on ethical issues, standards, and powers to ensure that the Council operates within the law and statutory Codes of Practice. To promote, monitor and enforce probity and high ethical standards within the District Council, Town, and Parish Councils with the district of West Lindsey.
Section 151 Officer	To ensure the Council has adopted and implemented an appropriate Anti-fraud policy and that the Council has access to effective audit and fraud services.
Governance and Audit Committee	To monitor the Council's policies and consider the effectiveness of the arrangements for Countering Fraud and Whistleblowing.
Members	To comply with the Members Code of Conduct, to support and promote a strong counter fraud culture and to report genuine concerns accordingly.
Directors	The Directors are responsible for the Council's arrangements to manage risk. To champion and promote a strong counter fraud culture and to report genuine concerns accordingly.
External Audit	Statutory duty to ensure that the Council has in place adequate arrangements for the prevention and detection of fraud, corruption, and theft.
Internal Audit	Provide resources to implement the Council's arrangements to manage risk. To champion and promote a strong counter fraud culture and to report genuine concerns accordingly.
Managers	Identify the risks to which systems, operation and procedures are exposed; developing and maintaining effective controls to prevent and detect fraud; ensuring

	controls are complied with. Notify the Section 151 Officer immediately of any suspected fraud, irregularity, improper use or misappropriation of the Council's property or resources. Pending investigation and reporting, taking all necessary steps to prevent further loss and to secure records and documentation against removal or alteration,
Staff	To comply with Council policies and procedures, to be aware of the possibility of fraud, corruption, and theft and to report any concerns immediately to their manager or Section 151 Officer.
Public, Partners, Suppliers and Contractors	To be aware of the possibility of fraud and corruption against the Council and report any concerns or suspicions.

### 3. Our Approach

We will fulfil our responsibility to reduce fraud and protect our resources by a strategic approach consistent with that outlined in the local government Fighting Fraud and Corruption Locally. The five key themes are **Govern - Acknowledge - Prevent - Pursue - Protect**:



<b>GOVERN</b>	
Those Charged with Governance	The Corporate and Senior Management Teams of the Council will support and lead the counter fraud corruption and bribery activity.
Robust Arrangements	The Council will ensure robust arrangements are in place and communicated to embed counter fraud corruption and bribery measures throughout the Council.
<b>ACKNOWLEDGE</b>	
Committing Support	The Council will have commitment to tackling the fraud threat. We have robust Whistleblowing procedures, which support those who come forward to report suspected fraud. All reports will be treated seriously and acted upon. We will not, however, tolerate malicious allegations.
Assessing and Understanding Risks	We will continuously assess those areas most vulnerable to the risk of

	fraud in conjunction with our Risk Management arrangements and risk based Internal Audit reviews. Through these assessments we can understand who fraud affects the Council and what we can do about it.
Robust Response	Internal Audit will work with managers and policy makers to ensure new and existing systems and policy initiatives are adequately fraud proofed.

<b>PREVENT</b>	
Better Use of Information & Technology Working with Others	We will make greater use of data and analytical software to prevent and detect fraudulent activity. We will look for opportunities to share data and fraud intelligence to increase our capability to uncover potential and actual fraud.
Anti-Fraud Culture	We will promote and develop a strong counter fraud culture, raise awareness, and provide information on all aspects of our counter fraud work. This will include publicising the results of all proactive work, fraud investigations, successful sanctions, and any recovery of losses due to fraud,

<b>PURSUE</b>	
Fraud Recovery	A crucial element of our response to tackling fraud is recovering any monies lost through fraud – this is an important part of our strategy and will be rigorously pursued, where possible.
Punishing Fraudsters	We will apply realistic and effective sanctions for individuals, or organisations where an investigation reveals fraudulent activity. This may include legal action, criminal and / or disciplinary action where appropriate.
Enforcement	Appropriately trained investigators will investigate any fraud detected through the planned proactive work, cases of suspected fraud referred from internal or external stakeholders or received via the whistleblowing arrangements.

<b>PROTECT</b>	
Recognise	We recognise the harm which fraud can cause to victims and our community, and our policy aim to protect against becoming victims of fraud, corruption, and bribery.
Public Funds	The policy will support protecting the public funds by protecting the Council against fraud and future frauds. (including cybercrime).

## Implementation

Service Managers are responsible for making sure that all staff are familiar with the content of this policy. Under its terms of reference, it is the role of the Governance and Audit Committee to review the Council procedures, incidences, and actions for handling allegations from whistle blowers, and Counter fraud corruption and bribery policy. The Section 151 Officer is responsible for making sure that the Council has control systems and measures in place and is accountable for the implementation of this policy. There is a source of support for the detection and prevention of Fraud under the Council's Internal Audit Contract. Communication plans and training are important in highlighting awareness and Management Team and Service Managers have a key role to play in making sure this happens.

## Reporting concerns of Fraud, Corruption and Bribery

Anyone who has a concern that a potential incident of fraud, corruption or bribery has arisen should always attempt to raise these concerns at the earliest opportunity. The Council acknowledges that this can be difficult and challenging to do in some cases and the Whistleblowing Policy has been established to provide those raising concerns with a safe avenue with which to do so. It also offers sources of advice and guidance that they may turn to. The Whistleblowing Policy can be found on the Council's intranet and internet sites. In addition, Appendix 1 to this policy provides details of the Council's Whistleblowing contacts.

## Monitoring

This policy is to be reviewed at least every 3 years (or more frequently if required by changes to statutory legislation). Prior to any approval, the following parties shall be consulted:

- The Council's Management Team
- The Governance and Audit Committee

On an annual basis, the policy shall be reviewed by the Internal Audit Manager and Section 151 Officer to ensure that details remain relevant and up to date. This review will not require re-endorsement of the policy.

The policy will be also monitored in the following ways:

<b>MONITORING ACTIVITY</b>	<b>PERSON RESPONSIBLE</b>
Incidence of fraud	Section 151 Officer And Governance and Audit Committee
Annual Governance Statement	Management Team and Governance and Audit Committee
Annual returns	Section 151 Officer

## Related Policies and Strategies

Whistle blowing – Confidential Reporting Code  
Anti-Money Laundering Policy  
Members' Code of Conduct  
ICT Security Policy  
Financial Regulations  
Officers' Code of Conduct

## Appendices

Appendix 1 – Contacts for Whistle blowing



## Appendix 1

### Contacts for Whistleblowing

Chief Executive	<a href="mailto:Bill.Cullen@west-lindsey.gov.uk">Bill.Cullen@west-lindsey.gov.uk</a>
Monitoring Officer	<a href="mailto:Lisa.Langdon@west-lindsey.gov.uk">Lisa.Langdon@west-lindsey.gov.uk</a>
Section 151 Officer	<a href="mailto:Peter.Davy@west-lindsey.gov.uk">Peter.Davy@west-lindsey.gov.uk</a>
Peer Section 151 Officer	<a href="mailto:Russell.Stone@n-kesteven.gov.uk">Russell.Stone@n-kesteven.gov.uk</a>
Deputy S151 Officer	<a href="mailto:comie.campbell@west-lindsey.gov.uk">comie.campbell@west-lindsey.gov.uk</a>
Internal Audit Manager	<a href="mailto:Aaron.Macdonald@UKRSM.COM">Aaron.Macdonald@UKRSM.COM</a>
People Services Manager	<a href="mailto:Lynne.Thomsett@west-lindsey.gov.uk">Lynne.Thomsett@west-lindsey.gov.uk</a>