

Counter-Fraud, Bribery, and Corruption Strategy

Contents of this document

Statement of support from Strategic Leadership Team

A. Counter-Fraud, Bribery and Corruption Strategy

B. Counter-Fraud, Bribery and Corruption Policy

1. Purpose

2. Underlying Principles

3. Definitions

4. Responsibilities

5. Reporting Fraud

6. Investigation of Fraud

7. Actions Taken when Fraud is Established

8. Data-matching and Data-sharing

9. Review

C. Responsibilities under this Strategy & Policy

Statement on Fraud by the Corporate Leadership Team, West of England Combined Authority

The Corporate Leadership Team are committed to implementing and maintaining the highest standard of corporate and financial governance and ethical behaviour. We recognise the threats of fraud and corruption and the resulting harm to the citizens of the West of England (WoE) and for that reason, fraud, bribery and corruption against the Authority will not be tolerated and all such occurrences will be investigated. Every pound should be invested in delivery of high-quality services and programmes for local communities and businesses, and actively identifying fraud and embedding a counter fraud culture is a priority.

We fully support the investigation of allegations of fraud, the continued development of a robust anti-fraud culture and framework within the Authority and a strong stance being taken where fraud is found. The policies and procedures we already have in place in support of our Local Growth assurance framework for the WoE LEP and West of England CA funding streams give us a firm grounding in building fraud resilience into our systems. We will ensure we understand the main fraud risks we face and set out how we protect against through active risk management as set out in our risk registers. We will strive to ensure that we have robust processes in place to prevent fraud in the first instance and that we do not forget the risk of fraud when introducing new services or programmes as they are

devolved or funded by Central Government in the drive to improve the economic well-being of the region.

A. Counter-Fraud, Bribery and Corruption Strategy

1. The Government has made it clear that it expects both central and local government departments to take the issue of fraud seriously and do more to tackle the losses to fraud from public sector funding.
2. This strategy is based on guidance and best practice relating to fraud and corruption in the public sector including:
 - CIFAS Fighting Fraud and Corruption Locally 2020
 - CIPFA Code of Practice on Managing the Risk of Fraud and Corruption

Providing an outline for a coordinated response to fraud and corruption perpetrated against local authorities with the support of those at the top, Fighting Fraud and Corruption Locally (FFCL) sets out five pillars of activity:

PROTECTING ITSELF AND ITS RESIDENTS - Recognising the harm that fraud can cause in the community. Protecting itself and its residents from fraud.

GOVERN - Having robust arrangement and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

ACKNOWLEDGE - Accessing and understanding fraud risks. Committing the right support and tackling fraud and corruption. Demonstrating that it has a robust antifraud response. Communicating the risks to those charged with governance.

PREVENT - Making the best use of information and technology. Enhancing fraud controls and processes. Developing a more effective anti-fraud culture. Communicating its activity and successes.

PURSUE - Prioritise fraud recovery and use of civil and criminal sanctions. Developing capability and capacity to punish offenders. Collaborating across geographical and sectoral boundaries. Learning lessons and closing the gaps.

3. Demonstration against the pillars:

GOVERN

Those who are charged with governance support the activity by ensuring that there are robust arrangements and executive support to ensure counter fraud, bribery and corruption measures are embedded throughout the organisation.

The internal arrangements that are put in place should be communicated throughout the organisation and publicly available to demonstrate the culture and commitment to preventing fraud.

West of England CA will demonstrate this by:

- *Developing a counter fraud and corruption strategy that is embedded into ways of working across all aspects of the CA's activities, which will be communicated throughout and acknowledged by those charged with governance.*
- *Briefing CLT and the Audit Committee on fraud risks and mitigation.*
- *Scrutinising weaknesses revealed by instances of proven fraud and corruption and feed back to service areas to fraud proof systems.*

ACKNOWLEDGE

In order to create a counter fraud response, the Combined Authority must acknowledge and understand fraud risks and then demonstrate this by committing the right support and appropriate resource to tackling fraud.

This means undertaking a risk assessment of fraud areas and vulnerabilities, having a plan to address it, and have access to resources with the right capabilities and skills.

West of England CA will demonstrate this by:

- *Undertaking an assessment against the risks and horizon scanning of future potential fraud and corruption risks.*
- *Specifically considering the risks of fraud and corruption in the CAs overall risk management process.*

PREVENT

Fraud can be prevented and detected by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture.

West of England CA will demonstrate this by:

- *Putting in place arrangements for monitoring compliance with standards of conduct covering: Codes of conduct including behaviour for counter fraud, anti-bribery and corruption, Register of Interests, Register of gifts and hospitality.*
- *Undertaking recruitment vetting of staff prior to appointment by risk assessing posts and undertaking the checks recommended.*
- *Ensuring that there is a zero-tolerance approach to fraud and corruption and independent whistle-blowing policy which can also be accessed by contractors and third parties, is monitored for take up and can show that suspicions have been acted upon without discrimination.*

- *Ensuring that the CA actively takes part in mandatory National Fraud Initiative (NFI) exercises and promptly takes action arising from it.*
- *Ensure robust due diligence, legal contracts and agreements are in place together with effective claims and payments processes.*
- *Ensuring a mandatory training programme is rolled out that is regular and current.*

PURSUE

Punishing fraudsters and recovering losses by prioritising the use of civil and criminal sanctions, developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive law enforcement response on sanctions and collaboration.

West of England CA will demonstrate this by:

- *Developing a programme of proactive counter fraud work which covers risks identified in the fraud risk assessment - See Appendix 1.*
- *Collaborating with other Council services and external enforcement agencies, encouraging a corporate approach and co-location of enforcement activity*
- *Undertaking prevention measures and projects using data analytics where possible*
- *Ensuring the Internal Audit team have unfettered access to premises and documents for the purposes of counter fraud investigation.*

PROTECT

The Combined Authority will protect public funds, protecting the CA from fraud and cyber-crime and also protecting itself from future frauds as well as protecting against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the community.

West of England CA will demonstrate this by:

- *Assessing fraud resources proportionately to the risk the CA faces and are adequately resourced.*

MONITORING AND REVIEW

The West of England CA will consider its performance against each of the following key themes in line with FFCL:

- *Culture - creating a culture where fraud and corruption are unacceptable and that is measurable.*
- *Capability - assessing the full range of fraud risks and ensuring that the range of counter fraud measures deployed is appropriate.*
- *Capacity - deploying the right level of resources to deal with the level of fraud risk that is monitored by those charged with governance.*

- *Competence - having the right skills and standards commensurate with the full range of counter fraud and corruption activity.*
 - *Communication - raising awareness internally and externally, deterring fraudsters, sharing information, celebrating successes.*
 - *Collaboration - working together across internal and external boundaries: with colleagues, with other local authorities, and with other agencies; sharing resources, skills and learning, good practice and innovation, and information.*
4. An overview of the Authority's arrangements to demonstrate our alignment to these core strands of the national strategy can be seen in the Counter Fraud, Bribery and Corruption Policy. The progress against and effectiveness of this strategy will be reviewed annually and performance assessed by the Audit Committee.

B. Anti-Fraud, Bribery and Corruption Policy

1. Purpose

1.1. The purpose of this Policy is to set out clearly to the public and also to Elected Members, employees, contractors, and organisations who work with the Authority:

- The Authority's commitment to tackling fraud, bribery, and corruption.
- The responsibilities of Elected Members and employees to report any suspicions they have.

1.2. Other relevant policies include:

- Anti-Money Laundering Policy and Guidance
- Whistleblowing Policy
- Members' Code of Conduct
- Employees Code of Conduct
- Financial Regulations
- Procurement Regulations
- Due Diligence & Transaction Risk Management Policy (Grant & Procurement Awards)

2. Key Principles

- 2.1 The Authority will not tolerate fraud, bribery or corruption and if proved employees will face possible dismissal and/or prosecution.
- 2.2 The Authority expects that Members and officers at all levels will lead by example to ensure high standards of propriety, integrity and accountability.
- 2.3 The Authority will raise fraud awareness among employees both at induction and periodically throughout the period of employment.

- 2.4 The Authority expects Elected Members and Senior Officers to emphasise the importance of anti-fraud work and to actively promote the fight against fraud.
- 2.5 Employees will support the fight against fraud and that individuals and organisations with whom it comes into contact will act with integrity towards the Authority.
- 2.6 The Authority understands the fraud risks it faces and will implement policies and procedures to identify and prevent fraud, bribery and corruption, but will also take all action necessary to identify it.
- 2.7 The Authority will take appropriate action against those responsible for fraud and where possible recover losses incurred.
- 2.8 Employees and Members have a duty to report fraud and concerns should be raised when it is reasonably believed that one or more of the following has occurred, is occurring or is likely to occur:
 - A criminal offence.
 - A failure to comply with a statutory or legal obligation.
 - Improper or unauthorised use of public or other official funds.
- 2.9. Investigators must be fair, independent and objective. They must not let any political views or personal views about ethnic or national origin, sex, religious beliefs, or the sexual orientation of the suspect, victim or witness influence their decisions. They must not be affected by improper or undue pressure from any source.

3. Definitions - What is Fraud, Bribery and Corruption?

- 3.1 The Fraud Act 2006 (which became effective on 15 January 2007) created a general criminal offence of fraud and identified three main ways it can be committed:
 - Fraud by false or misleading representation.
 - Fraud by failing to disclose to another person information which he is under a legal duty to disclose.
 - Fraud by abuse of a position of trust.
- 3.2 The Act also created four related criminal offences of:
 - Possession of articles for use in frauds.
 - Making or supplying articles for use in frauds.
 - Participating in fraudulent business.
 - Obtaining services dishonestly.
- 3.3 The Theft Act 1968 and the Forgery and Counterfeiting Act 1981 define offences of:
 - Theft
 - False Accounting
 - Forgery

3.4 The Bribery Act 2010 contains two general offences:

- Section 1 - the offering, promising or giving of a bribe (active bribery);
- Section 2 - and the requesting, agreeing to receive or accepting of a bribe (passive bribery) it also sets out two further offences which specifically address commercial bribery:
- Section 6 - creates an offence relating to bribery of a foreign public official in order to obtain or retain business or an advantage in the conduct of business;
- Section 7 - creates a new form of corporate liability for failing to prevent bribery on behalf of a commercial organization.

4. Responsibilities

4.1 The Accounts and Audit Regulations (England) 2011 require the Authority to have appropriate control measures in place to enable the prevention and detection of inaccuracies and fraud. The Authority is committed to an effective counter-fraud approach designed to reduce losses to fraud by:

- Acknowledging and understanding fraud risks faced.
- Preventing fraud happening and detecting it when it does occur.
- Pursuing and punishing fraudsters and recovering losses.

4.2 Detailed roles and responsibilities in relation to fraud are set out in Section C.

5. Reporting Fraud

5.1 The ultimate aim is to prevent fraud at the outset; however, despite our best attempts determined fraudsters may succeed.

5.2 If fraud, bribery or corruption is suspected, it should be reported without delay to a line manager or other senior officer, or to Internal Audit.

5.3 Information can be reported by raising the issue with your manager or via the confidential Whistleblowing procedure. This can be done anonymously if required.

5.4 The investigation process will follow the procedure set out in Internal Audit's Investigation Protocol. The Authority will respond effectively to reports of corruption.

5.5 Useful contact numbers for reporting fraud are as follows;

- Chief Internal Auditor (Audit West) on 01225 477316
- Monitoring Officer (Director of Legal Services)
directorlegal@westofengland-ca.gov.uk
- Chief Finance Officer (Director of Investment & Corporate Services - Section 73 Officer)
directorinvestmentandcorporate@westofenglandca.gov.uk
- Outside bodies e.g., Public Concern at Work will give free and independent advice on how to proceed 020 31172520

5.6 The Investigation Protocol is designed to ensure that Internal Audit:

- Applies a consistent approach.
- Assigns appropriately experienced staff to investigate fraud depending on the type and nature of the fraud.
- Maintains records of all fraud experienced to inform an assessment of the Authority's fraud risks.

5.7 The confidential nature of fraud investigations mean that updates cannot usually be provided to those who have reported allegations. All allegations will be taken seriously and where there is evidence to support an allegation, will be fully investigated. Police will be involved where appropriate.

5.8 Updates on progress will be provided to Managers where investigations have been commissioned internally. Updates cannot be provided to the public for reasons of confidentiality.

6. Investigation of Fraud

6.1 The investigation of fraud, bribery and corruption is a complex and specialist area and will usually be undertaken by staff in Internal Audit or, for less complicated cases, managers, under advice from Internal Audit.

6.2 To facilitate audit work and investigations, Internal Audit staff are accorded rights, by the Accounts and Audit Regulations (England) 2011, to access all necessary documents, records, information and explanations from any member of staff. These access rights are confirmed in Financial Regulations.

6.3 The investigation process is set out in the Investigations Protocol.

7. Actions Taken When Fraud is Established

7.1 Disciplinary, civil and criminal sanctions will be used, as appropriate to each case, in punishing fraud and recovering losses.

7.2 Fraud, bribery, corruption and theft by Members or staff will be regarded as gross misconduct. Disciplinary action will be taken against staff. Allegations of Members' misconduct will be referred to the Monitoring Officer for investigation and, should the allegation warrant, further action including referral to the Police

7.3 One option available to the Authority is criminal prosecution. The decision to refer cases for prosecution may involve Audit Management, Legal Services and Directorate Management.

7.4 The ultimate decision on prosecution will be taken by the prosecuting body, which in some cases will be the Authority or the Crown Prosecution Service. A Financial Investigator and/or the Police will be utilised in cases where their additional powers are required to secure evidence or recovery of funds, or where the matter cannot be fully pursued in-house.

7.5 In determining whether to prosecute each case will be considered on its own facts and merits.

7.6 Where necessary, the Authority will work in co-operation with other organisations such as the Police, Department for Work and Pensions, Home Office, Her Majesty's Revenue and Customs and other Local Authorities.

7.7 When considering a case for prosecution it is generally accepted that there are two "tests" to be applied - the evidential test and the public interest test. These are set out in The Code for Crown Prosecutors.

- Evidential Stage Test - Prosecutors must be satisfied that there is sufficient evidence to provide a realistic prospect of conviction against each suspect on each charge. A case will not go forward for prosecution if it fails this test.
- Public Interest Test - A prosecution will usually take place unless the prosecutor is sure that there are public interest factors tending against prosecution which outweigh those tending in favour or is satisfied that the public interest may be properly served by offering the offender the opportunity to have the matter dealt with by an out-of-court disposal.

7.8 All avenues for recovering losses will be considered, including confiscation under the proceeds of crime act, civil claims, recovery from accrued pensions and appropriate insurance claims.

7.9 Publicity will be used as a deterrent and wider circulation of investigative reports and lessons learned will be an on-going consideration. Public statements and press releases must be made through the Authority's Communications Team.

7.10 West of England's Fraud Response Plan is shown at **Appendix 2**

7.11 To help ensure that the risk of fraud and corruption is minimised, **Appendix 3** summarises the action that should be taken and what should not be done when fraud is suspected.

8. Data-matching and Data-sharing

8.1 The Authority will use information provided by Members, employees, service users and suppliers in the prevention and detection of fraud. Data matching and analysis exercises are undertaken, both internally, locally and nationally to facilitate investigation of fraud.

8.2 All data extraction and use adhere to Data Protection legislation, and has regard to the confidentiality of information.

9. Review

9.1 These arrangements will be reviewed annually to ensure the Authority remains resilient to the changing and growing fraud threat.

C. Responsibilities under this Strategy & Policy

Group/ Individual Responsibilities;

1. Mayor & Members

- A duty to the citizens of the WoE to protect the Authority and public money from any acts of fraud and corruption.
- Compliance with the Code of Conduct for Members, the Authority's Constitution, including Financial Regulations and Procurement Regulations, in particular, the requirements regarding interests, gifts, and hospitality.
- Avoid situations where there is a potential for a conflict of interest.
- Report fraud, bribery or corruption where it is reasonably suspected that the Authority is being targeted.

2. Audit Committee

- Provide assurance on the counter-fraud arrangements to the Authority and sign off the Annual Governance Statement regarding fraud issues specifically.
- Approval of the Counter-Fraud, Bribery and Corruption Strategy and Policy.
- Monitor performance against the fraud strategy.

3. Chief Executive & Directors

- Support the maintenance of a strong culture where fraud, bribery and corruption is unacceptable.
- Notify the Chief Internal Auditor immediately of any fraud or irregularity.
- Ensure that your authority is measuring itself against the checklist for FFCL

4. Director of Investment & Corporate Services (S73 Officer)

- Ensure that effective procedures are in place for the prompt investigation of any fraud or irregularity.
- Ensure awareness of fraud risks is maintained through training, publicity, risk registers and fraud prevention work.
- Meet the annual publication requirements of details of the Authority's counter fraud work under the Transparency Code.
- Ensure that arrangements are in place to actively pursue fraud.
- A minimum of 2 meetings a year with key officers and internal audit specifically for fraud.

5. Managers

- Ensure that they, and their staff, understand the fraud risks faced in delivering services by maintenance of a fraud risk assessment.
- Implement and maintain an effective control environment to prevent fraud, commensurate with the level of risk identified.
- Communicate the requirements of this and related policies (see paragraph 1.2) in their work area

- Create an environment in which staff feel able to report concerns of suspected fraud.
- Advise Internal Audit of any suspected cases of fraud and carry out or assist in the investigation of it as required. Advise Internal Audit of the outcome of any cases investigated.
- Ensure fraud prevention controls are built in to new service delivery methods, systems and processes.
- Ensure approvals of invoices contain sufficient and full details before providing approvals.

6. All Employees irrespective of status

- Be aware of the possibility that fraud, bribery, corruption and theft may exist in the workplace and report it where they reasonably suspect the Authority is being targeted.
- Avoid situations where there is a potential for a conflict of interest
- Comply with the Authority's policies and codes as detailed in paragraph 1.2.
- Employees are required to report any bribery attempts for example in letting a contract where a potential contractor offers inducements to employees.

7. Internal Audit

- Maintain an overall fraud risk assessment on behalf of the Authority and review the effectiveness of the Authority's response to the risks faced.
- Deliver an opinion to the S73 Officer and the Audit Committee on the Authority's fraud risk management, control and governance arrangements.
- Undertake an annual programme of pro-active fraud work designed to prevent and detect fraud.
- Ensure cases of suspected irregularity, fraud or corruption are effectively investigated and punished by appropriate sanctions in liaison with the Police, Legal Services and Human Resources.
- Instigate recovery action wherever possible to recoup the losses on behalf of the Authority.
- Advise management on procedural improvements required to prevent occurrence or recurrence of fraud.
- Develop and encourage the exchange of information on national and local fraud and corruption activity in relation to local authorities with external agencies.

Human Resources

- Provide timely advice and guidance on Authority Policies and procedures during investigations and any disciplinary action
- Ensure recruitment procedures to be applied by Managers are effective in the verification and validation of information submitted by applicants prior to appointment, e.g., eligibility to work, verification of qualifications and employment history, Disclosure & Barring Service checks where appropriate.

8. Director of Legal Services

- Advise Members of new legislative or procedural requirements regarding conduct and ethical matters.
- Maintain a register of Members and Officers interests, gifts and hospitality declared whether accepted or not.
- Maintain and operate a Whistleblowing Policy and Procedure, including monitoring for take-up.
- Take criminal and civil actions to ensure appropriate sanctions are applied.
- Provide advice on potential criminal cases.

Appendix 1

Known Fraud Risks remaining significant

Fraud Risk	Prevention Measures
<p><u>Procurement</u></p> <ul style="list-style-type: none"> Tendering issues, split contracts (value disaggregated to circumvent thresholds), double-invoicing, price fixing, bid rigging, cartels. Spanning whole period from agreeing a project to contract monitoring, extensions and reletting. Inflated claims by consultants. Staff collusion, fictitious entities and ID fraud. 	<ul style="list-style-type: none"> Create a procurement fraud map, defining stages that fraud can happen and highlighting low, medium and high potential risks. Suppliers' Code of Practice. Monitoring patterns of spending with suppliers. Authorised staff to sign contracts. Robust due diligence processes.
<p><u>Payroll</u></p> <ul style="list-style-type: none"> False employees, fraudulent overtime, allowance and expenses claims. Management / staff collusion to facilitate fraud. Staff fraudulently claiming grants / procurement invoice payments. 	<ul style="list-style-type: none"> Strict controls on setting up of new staff, use of Authorised Signatories list, monthly payroll pre-checked & authorised prior to payment run. Robust audit reviews. Data match between payroll and supplier bank details to identify fraudulent transactions.
<p><u>Grants</u></p> <ul style="list-style-type: none"> Staff collusion with 3rd parties across all stages of a grant programme (Application – claims). Staff fraud across all stages of a grant programme (Application – claims). Fictitious applicants, ID fraud, Phoenix winding-up practices, disqualified directors. Misleading / False applications. Financial control / Claims: (fabricated costs (invoices, bank statement, payroll records staff expenses, duplicate claims and individual costs, VAT irregularity claims, ineligibility costs. Third party supplier failure / fraud. 	<ul style="list-style-type: none"> Ensure separation of duties are built into processes including independent scrutiny and verification of project outputs via site visits inspections and monitoring. Ensure separation of duties are built into processes and deployment of analytical tools such as data matching bank details on all CA systems. Robust governance on approvals of funding includes decision notices, highlight reporting and change request process. Due diligence framework which includes credit reference agency business reports, Companies House and insolvency register searches. Effective project appraisal by delivery teams combined with Grant Management and Assurance Team due diligence to ensure applications are credible with risk flags and appraisal scores provided to relevant governance for informed decisions to be made.

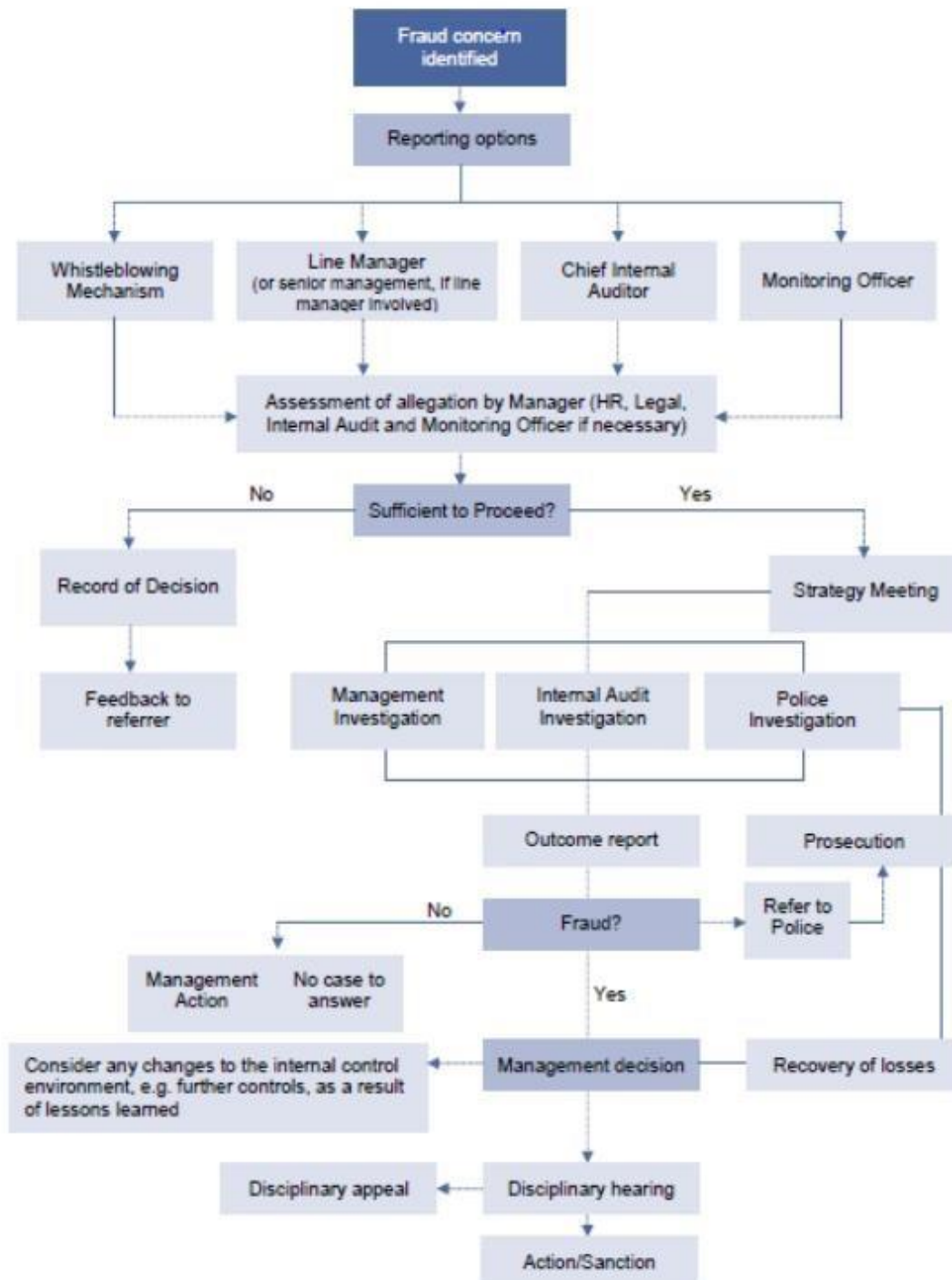
	<ul style="list-style-type: none"> • Effective and robust claims process using control check lists completed by two members of staff prior to approval, verification against grant offer letter, highlight & change request reports, audit reports, data matching and sample testing of invoices and payroll records corroborated by bank statements and / or contacting third party suppliers for verification. • Advise the grant beneficiary to conduct their own due diligence on key suppliers and procure using established frameworks with an SLA, JV agreement etc in place.
<p><u>Internal fraud</u></p> <ul style="list-style-type: none"> • Any employee might perpetrate fraud against his or her employer and delegation of responsibilities to officers brings inherent risks. Diverting monies to a personal account, accepting bribes, working elsewhere while claiming to be off sick, wrongfully claiming benefit while working, failing to declare conflicts of interest or acceptance of gifts and hospitality. Staff pre-employment fraud, where false information given to gain employment. Stealing property and selling it on for personal gain. 	<ul style="list-style-type: none"> • Proper and adequate vetting, strong management-led anti-fraud culture. Managers should be made aware of their role in preventing and identifying employee fraud, ensuring clear controls and separation of duties. Employee Code of Conduct signposted as part of induction process.
<p><u>Debt fraud</u></p> <ul style="list-style-type: none"> • Fraudulently avoiding a payment of debt to the Authority. 	<ul style="list-style-type: none"> • Official Write Off policy and procedure.
<p><u>Mandate fraud</u></p> <ul style="list-style-type: none"> • Change to a direct debit or bank transfer mandate by fraudster purporting to be an organisation you make regular payments to, for example, a subscription or membership organisation or business supplier. 	<ul style="list-style-type: none"> • Centralised supplier maintenance team responsible for creating, validating and reviewing new supplier set-up. Strict controls over authority to set up new suppliers and approve same-day payments. Purchasing permission levels to raise purchase orders. Monthly control checks including duplication reports.
<p><u>Manipulation of data fraud</u></p> <ul style="list-style-type: none"> • Most commonly, employees changing data to indicate better performance than occurred and staff removing data from the organisation. 	<ul style="list-style-type: none"> • Employee's Code of Conduct & Data Protection/Security Policies and training.

<p><u>Concessionary travel scheme</u></p> <ul style="list-style-type: none"> • Use of concession by ineligible person, bus operator claims. 	<ul style="list-style-type: none"> • Prevention measures undertaken using data analytics where possible.
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Emerging / Increasing Fraud Risks

<p><u>Cyber dependent crime</u></p> <ul style="list-style-type: none"> • Enables a range fraud types, including ransomware (including GDPR breaches), organised crime activity etc resulting in financial loss and reputational damage.
<p><u>Money laundering</u></p> <ul style="list-style-type: none"> • Exposure to suspect transactions from organised crime, companies and individuals.
<p><u>Insurance fraud</u></p> <ul style="list-style-type: none"> • False claims made against the Authority or its insurers.
<p><u>Commissioning of services</u></p> <ul style="list-style-type: none"> • Including joint commissioning, third sector partnerships – conflicts of interest, collusion.
<p><u>Expansion of CA Activity</u></p> <ul style="list-style-type: none"> • Significant new expenditure on grants/commissioned services increases risk of fraudulent activity, financial loss and reputational damage.

Appendix 2 West of England CA Fraud Response Plan



Do	DON'T
<p>Make a note of your concerns</p> <ul style="list-style-type: none"> ☐ Write down the nature of your concerns ☐ Make a note of all the relevant details, such as what is said over the telephone or any other conversations ☐ Note the names and, if known, the position of those involved ☐ Notes do not need to be overly formal, but should be timed, signed and dated ☐ Notes should be held in a secure place ☐ Timeliness is most important. The longer you delay writing up, the greater the chances of recollections becoming distorted, and the case being weakened ☐ Note the date and time when the suspicion was reported onwards 	<p>Be afraid of raising your concerns</p> <ul style="list-style-type: none"> ☐ The Public Interest Disclosure Act provides protection to employees who raise reasonably held concerns through the appropriate channels. ☐ The combined authority's whistleblowing provides guidance on how to do this. ☐ You will not suffer discrimination or victimisation as a result of following these procedures and the matter will be treated sensitively and confidentially. ☐ The Public can report concerns in confidence to the Internal or External Audit.
<p>Report your concerns promptly</p> <ul style="list-style-type: none"> ☐ In the first instance, for internal fraud report your suspicions to your line manager. If this action is inappropriate further guidance on disclosure can be found in the whistleblowing policy. ☐ All concerns must be reported to the Section 73 Officer – Director of Investments and Corporate Services. 	<p>Convey your concerns to anyone other than authorised persons</p> <ul style="list-style-type: none"> ☐ There may be a perfectly reasonable explanation for the events that give rise to your suspicions. Spreading unnecessary concerns may harm innocent persons and the reputation of the combined authority. ☐ Don't discuss your suspicions with anyone other than the officer you formally raised the issue with.

Retain any evidence you may have

- The quality of evidence is crucial and the more direct and tangible the evidence, the better the chances of an effective action.
- Retain and keep all relevant records/evidence that may have been handed over or discovered as a result of the initial suspicion in a secure and confidential location.

Approach the person you suspect or try and investigate the matter

- There are special rules relating to the gathering of evidence for use in criminal cases and to protect human rights. Any attempt to gather evidence by persons who are unfamiliar with these rules may prevent appropriate action being taken.
- Don't interfere with or alter any documentary or computer-based evidence as a result of any suspicion
- Don't attempt to interview or question anyone unless authorised to do so.
- Do not attempt to gather evidence yourself.