

Finance

7 Newington Barrow Way

London N7 7EP

Report of: **Corporate Director of Resources**

Meeting of: **Audit Committee**

Date: **11 July 2023**

Ward(s): **All**

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## Subject: Anti-Fraud and Corruption – Strategy and Policy

### 1. Synopsis

- 1.1. In line with good practice, the Council seeks to continually review its policies and procedures to ensure that they remain fit for purpose. This report presents the Council's updated Anti-Fraud and Corruption Strategy and Policy.
- 1.2. The Council's existing strategy and policy have been updated in line with good practice and benchmarked against best practice in other Councils.

### 2. Recommendations

- 2.1. To agree the Anti-Fraud and Corruption Strategy and Policy at Appendix A and Appendix B.

### 3. Background

- 3.1. An effective anti-fraud and corruption strategy and policy are a key element of effective governance arrangements within the Council.

## 4. Implications

### 4.1. Financial Implications

- 4.1.1. The programme of work has been met from within the existing Internal Audit (Investigations) budget.

### 4.2. Legal Implications

- 4.2.1. There are no legal implications arising from this report. Legal advice and support will be provided, where necessary, in relation to individual investigations.

### 4.3. Environmental Implications and contribution to achieving a net zero carbon Islington by 2030

- 4.3.1. There are no environmental implications arising from the recommendations in this report.

### 4.4. Equalities Impact Assessment

- 4.4.1. The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding.
- 4.4.2. An Equalities Impact Assessment is not required in relation to this report, because the decision currently being sought does not have direct impact on residents.

## 5. Conclusion and reasons for recommendations

The report indicates that an Anti-Fraud and Corruption Strategy and Policy is in place and has been duly updated. The report is intended to support Audit Committee in obtaining assurance that the Council has a sound anti-fraud and corruption strategy and policy.

### Appendices:

- Appendix A – Anti-Fraud and Corruption Strategy
- Appendix B – Anti-Fraud and Corruption Policy

**Final report clearance:**

Agreed by:

**Corporate Director of Resources**

Date: 20.07.2023

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# Appendix A

## Anti-Fraud and Corruption Strategy 2023

Local authorities continue to face a significant risk of fraud. Preventing, detecting and deterring fraud ensures that every penny is invested in delivering high quality services to our residents.

The fraud landscape continues to change considerably. The continued effort by fraudsters to innovate and sharpen their techniques, has meant that local authorities have needed to reconsider and develop new and innovative ways for preventing fraud and addressing new risks, including collaborative working to tackle cross-boundary fraud.

The increased risk of fraud is clear, and local authorities must ensure that we remain active in looking for and identifying fraud, whilst embedding a counter fraud culture at the heart of the organisation. To this end, and in line with other large organisations, fraud continues to be an inherent risk to the Council due to the size and nature of the services delivered.

The Council takes a well-developed approach and strategy to tackling fraud and corruption. At the core of this approach is a sound anti-fraud strategy and policy and well-resourced teams to tackle fraud. The Council has three lead investigation teams:

- Internal Audit Investigations (IAI);
- Housing Investigations;
- Parking Investigations.

There are also a small number of other teams across the Council with an investigative role. However, their roles are primarily concerned with the enforcement of legislation (e.g. trading standards, licensing).

While Housing Benefit fraud also falls under the remit of the Department for Work and Pensions' (DWP), the Council's investigation teams work collaboratively with the DWP to provide intelligence.

As a Council we are committed to the prevention and detection of fraud. We seek to engender a culture of zero tolerance towards fraud and corruption.

We believe that the overwhelming majority of the council's workers, customers, contractors, suppliers and others are honest and do not operate with intent to defraud the Council. However, we recognise that a small minority will attempt to do so. An effective anti-fraud strategy and policy ensures that we remain vigilant to the risk of fraud, seeking to protect every penny. Resources lost to fraud and corruption is resource that cannot be utilised to deliver services to our residents.

Our strategy aligns with CIPFA's counter fraud strategy as outlined in the FFCL strategy i.e. ["Fighting Fraud and Corruption Locally" \(FFCL\)](#). The FFCL outlines five pillars for an effective counter fraud framework:

- **Govern:** Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation;
- **Acknowledge:** Acknowledge and understand fraud risks and committing support and resource to tackling fraud in order to maintain a robust anti-fraud response;
- **Prevent:** Preventing and detecting more fraud by making better use of information and technology, enhancing fraud controls and processes and developing an effective anti-fraud culture;
- **Pursue:** Recovering losses by prioritising the use of civil sanctions, developing capability and capacity to investigate perpetrators of fraud and developing the Council's resilience to fraud, bribery and corruption;
- **Protect:** Protecting the Council and our residents from serious fraud and corruption. For a local authority, this will also cover protecting public funds, protecting its organisations from fraud and cybercrime and also protecting itself from future fraud.

The Council adheres to these pillars through the development and implementation of the anti-fraud and corruption policy.

# Appendix B

## Anti-Fraud and Corruption Policy 2023

### 1. Introduction

- 1.1 The Council is responsible for administering millions of pounds of public money in delivering services to residents and managing assets.
- 1.2 The Council is committed to ensuring that public funds and assets are used appropriately and effectively, and only those that are genuinely entitled to services receive them.
- 1.3 It is recognised that all organisations are at risk of fraud and corruption. The Council employs a zero tolerance approach to fraud and corruption.
- 1.4 The objective of the Anti-Fraud and Corruption Policy (AFCP) is to deliver the Council's Anti-fraud and Corruption strategy. The AFCP forms part of the governance arrangements of the Council and is authored by Internal Audit Investigations (IAI). Council workers are asked to read and understand the policy, to develop an understanding of how the anti-fraud strategy is delivered in practice, and the role that everyone plays in preventing and detecting fraud.

### 2. Corporate Framework

- 2.1 The Council has a range of policies and procedures to ensure sound governance. These are an important part of our governance framework and are the foundation of an effective counter fraud framework. These include but are not limited to the:
  - Bribery Act Policy;
  - Disciplinary Procedure;
  - Council's Constitution;
  - Declarations of Interest procedure;
  - Dignity for All policy;
  - Code of conduct for employees;
  - Gifts and Hospitality policy;
  - Recruitment and selection procedures;
  - Information and data security procedures;

- Money laundering procedures;
- Procurement rules;
- Financial regulations;
- RIPA policies.

2.2 Managers must ensure that staff have access to these policies and procedures. Staff in this context relates to direct employees as well as other workers e.g. volunteers, agency, contract and casual staff.

2.3 If anyone fails to adhere to these policies, the Council may take formal action against them. This could include formal disciplinary action or legal action. Where any criminal activity/offence is identified, IAI will consider prosecution or referring the matter to the Police or other appropriate law enforcement agency.

### **3. Preventing and managing the risk of fraud and corruption**

3.1 It is everyone's responsibility to reduce the risk of fraud and corruption. Employees and management alike, should seek to consider the risk of fraud in their daily business.

3.2 The risk of fraud should be considered when preparing risk assessments, business plans and service objectives. IAI can provide support to ensure that the risk of fraud is effectively considered and articulated.

## **4. Definition of Fraud**

### **Fraud**

4.1 Fraud encompasses an array of irregularities and illegal acts characterised by intentional deception with intent to make a gain or to cause a loss, or to expose another to a risk of loss. The Fraud Act 2006 defines three ways of committing fraud:

- By false representation.
- By failing to disclose information;
- By abuse of position.

4.2 In addition, the Fraud Act details offences relating to the possession of articles for use in fraud, making or supplying articles for use in fraud and obtaining services dishonestly, either personally or for another.

4.3 Theft is the taking without consent. In the Council this could be translated into any property belonging to the council such as cash, equipment, vehicles, and data.

### **Corruption**

4.4 Corruption is the abuse of entrusted power for personal gain.

4.5 Corruption includes offering, giving, requesting or accepting a bribe or reward, which influences your actions or the actions of someone else. This can include but is not limited to cash or gifts.

## **Bribery**

4.6 Workers need to be aware of their obligations under the Bribery Act 2020, which sets out offences of accepting and making bribes.

4.7 The Bribery Act covers the following offences:

- Active bribery: promising or giving a financial or other advantage;
- Passive bribery: agreeing to receive or accepting a financial or other advantage;
- Bribery of foreign public officials; and
- The failure of commercial organisations to prevent bribery by an associated person (corporate offence).

4.8 The Bribery Act also creates the corporate offence of “failing to prevent bribery on behalf of a commercial organisation” (corporate liability). To protect itself against the corporate offence, organisations are required to have adequate procedures in place to prevent bribery.

## **Money Laundering**

4.9 Money laundering involves disguising financial assets so they can be used without detection of the illegal activity that produced them. Through money laundering, the criminal transforms the monetary proceeds derived from criminal activity into funds with an apparently legal source.

4.10 The Council recognises its responsibilities under the Money Laundering Regulations 2017 and the Proceeds of Crime Act 2002. The Council is responsible for identifying and reporting suspected money laundering. Services that receive money from an external person or body are potentially vulnerable to a money laundering operation. Vigilance is key and any suspicion concerning the appropriateness of a transaction should be reported and advice sought from the Money Laundering Reporting Officer (MLRO), who is the Council’s Monitoring Officer.

## **5. Types of Fraud**

The common types of fraud that can typically affect a Council includes but is not limited to:

- **Blue badge** – Use of counterfeit / altered badges, use when disabled person is not in the vehicle, use of a deceased person’s blue badge, badges issued to institutions being misused by employees.
- **Business Rates** – Deliberate withholding of information or relevant facts to evade or reduce liability.
- **Council Tax and Council Tax Reduction Scheme** – False claims for support, discounts or exemptions to reduce liability
- **Cyber dependent crime and cyber enabled fraud** – Enables a range of fraud types resulting in diversion of funds, creation of false applications for services and payments.
- **Disabled facility grants** – Fraudulent applications for adaptations to homes.
- **Grants** – Work not carried out, funds diverted, ineligibility not declared.
- **Housing Benefit** – False claims regarding income, capital, rent liability or family makeup to increase entitlement to benefit.



- **Housing / Tenancy Fraud** – Providing false information to obtain social housing, sub-letting or parting with occupation, false succession applications and right to buy applications supported by money laundering.
- **Identity fraud** – False identity / fictitious persons applying for services / payments.
- **Internal fraud** – Diverting council monies to a personal account; accepting bribes; stealing cash; misallocating social housing for personal gain; working elsewhere while claiming to be off sick; false overtime claims; selling council property for personal gain.
- **Insurance fraud** – False claims including slips and trips and claims for damages.
- **Payment** – unauthorised payments, duplicate payments, payments to invalid suppliers for goods and services not received.
- **Payroll** – False employees, overtime claims, expenses.
- **Procurement** – Tendering issues, split contracts, bribery, double invoicing or failure to deliver.
- **Social Care** – direct payments, misuse of the service user's personal budget.

## 6. Expected Behaviour

6.1 The Council is committed to the highest ethical standards and requires all persons and organisations that are associated with the council to be honest and fair in their dealings with us and our residents. We expect staff to comply with the Nolan seven principles of public life as (as outlined in Appendix 1 i.e. selflessness, integrity, objectivity, accountability, openness, honesty, and leadership).

6.2 Council workers have an important part to play in combating fraud and have a duty to report suspected fraud, irregularity, or corruption. The employee code of conduct states that where an employee becomes aware of activities which that employee believes to be illegal, improper, unethical or otherwise inconsistent with the code, the employee should report the matter.

6.3 Council workers should seek to protect the public purse at all times and act with the highest standards of integrity by:

- Doing nothing inside or outside of their working hours which could undermine public confidence in them as a Council employee;
- Not making any false allegations of wrongdoing;
- Developing an attitude of fierce protection of Council assets;
- Taking responsibility for proactively devising controls;
- Including fraud awareness as a regular item on team meeting agendas.

6.4 The Council will not tolerate fraud or corruption by suppliers, contractors, staff, agency workers, service users or any other parties with a business relationship with the council.

## 7. Fraud Response Plan

7.1 The Council is committed to the highest possible standards of openness and accountability. Therefore, the Council expects all employees, contractors (and their staff), partner agencies (including health authorities and voluntary sector groups), casual and agency workers, consultants, trainees, and self-employed people providing work for the council to raise any concerns they may have in any aspect of the council's work.

7.2 The Council's fraud response plan (included at Appendix 2) details the action that will be taken where instances of fraud or corruption is suspected.

7.3 If fraud concerns reported to IAI relate to an elected member, IAI will inform the Council's Monitoring Officer.

## 8. What to do when fraud, bribery or corruption is suspected

8.1 Anyone who suspects fraud, bribery or corruption against the Council, must report this to their line manager without delay. Those who feel unable to report to their management should contact IAI.

8.2 Managers and staff are asked to notify suspected fraud or corruption to IAI immediately via their dedicated mailbox: [internal.audit@islington.gov.uk](mailto:internal.audit@islington.gov.uk). This is a restricted mailbox which can only be accessed by IAI.

8.3 Reporting cases in this manner to IAI protects the individuals and the Council's interest and compliance with legal requirements. It also ensures that:

- The fraud response plan is followed;
- Suspected cases of fraud and corruption are investigated properly and in accordance with legal requirements;
- There is a standard process for actioning suspected cases of fraud and corruption;
- Individuals' and the Council's interest are protected.

8.4 In order to comply with the Regulatory Investigatory Powers Act (RIPA) legislation that regulates surveillance activity, staff must not undertake covert surveillance, including audio or video recordings. The Council's Monitoring Officer can be contacted for further guidance in relation to RIPA.

### Whistleblowing

8.5 The Council's Whistleblowing Officer is the Head of Internal Audit, Investigations and Risk Management. The Council has a separate whistleblowing policy which is kept under regular review.

## 9. Investigation of allegations

This section should be read in conjunction with the Fraud Response Plan at Appendix 2.

### Initial action

9.1 Referrals received by IAI will be assessed and logged with a unique reference number. IAI will work with service management to decide on the type and course of the investigation. This may include referring cases to the police, other local authorities, or government departments.

9.2 If it is considered the allegation requires further investigation by IAI, an investigator will be assigned to the case. In some cases, the matter may be referred to another service (e.g HR) to attend to the matter or alternatively the matter may be referred to the service.

## **Investigation of allegations**

9.3 IAI will secure any assets, documents, records and correspondence which may be relevant to the investigation. If there are computers or storage media which may contain information pertinent to the investigation, advice may be sought from the Information Governance (IG) team and/or Information and Digital Services before these are secured for analysis.

9.4 Where the investigating officer suspects that council email accounts may contain information pertinent to the investigation, then access to these will be obtained for analysis, subject to the necessary approval (including IG approval).

9.5 IAI will conduct a prompt and independent investigation and outcomes will be reported as outlined in the Fraud Response Plan at Appendix 2.

9.6 IAI will notify HR where the investigation involves a member of staff.

## **10. Investigative interviews**

10.1 Fact finding interviews with managers and staff may be necessary to gain an understanding of internal controls, the services' policies and procedures, clarify any areas of uncertainty and to obtain information relevant to the investigation. Fact finding interviews may also need to be conducted to obtain the subjects' view on the allegations and the corresponding evidence obtained.

10.2 If the interview is conducted Under Caution, it will be conducted in accordance with the Police and Criminal Evidence Act 1984 (PACE), particularly Code C (detention, treatment and questioning of suspects) and Code E (audio recording of interviews with suspects). In cases of joint working with other law enforcement partners, the interview may also be conducted with another official present.

10.3 HR will be notified of with members of staff.

10.3 In some instances, it may be appropriate for an investigation to be conducted by an external investigator. This will be advised by IAI.

## **11. Referring cases to the Police**

11.1 Where there are criminal allegations of fraud or corruption with reasonable evidence to support the allegations, consideration will be given to referring the matter to the Police. The decision to refer a matter to the Police will be taken by IAI.

11.2 If cases are referred to the Police, IAI will inform HR to consider if any further action is needed. However, IAI will continue to liaise with the Police to ensure that any criminal investigation is not prejudiced.

## **12. Post Investigation**

12.1 In all cases a written record will be kept of investigation outlining the investigative activity and conclusion. Where the allegations are substantiated or recommendations are made, IAI will produce either a) an investigation report or b) a controls awareness note.

12.2 Managers and other staff may be asked to give evidence in any subsequent criminal or civil proceedings.

## **13. Recovering the Council's losses**

13.1 IAI, in conjunction with the relevant service management, will ensure that all possible means to recover losses are pursued.

13.2 When a case has been referred to the Police and a criminal investigation takes place, where appropriate and in the absence of civil recovery action taken by the Council, request for an order for compensation may be made.

## **14. Control recommendations**

14.1 Where control weaknesses are identified during an investigation, recommendations to enhance controls will be made at the conclusion of the investigation.

14.2 IAI will also liaise with Internal Audit to ensure that any fraud risks identified are included within Internal Audit risk assessments for future audit plans.

## **15. Working with Others**

15.1 There is an expectation that the Council will share information internally and externally to support the prevention and detection of crime. Examples of these measures include:

- Internal data matching;

- Use of data matching tools, such as National Fraud Initiative (NFI) and Housing Benefit Matching Service (HBMS) provided by Department for Work and Pensions;
- Directed anti-fraud reviews.

15.2 We are committed to co-operating with other law enforcement agencies to prevent fraud and corruption. Wherever possible, we will be prepared to help and exchange information with other councils, law enforcement agencies and external organisations to deal with fraud.

15.3 The Department for Work and Pensions (DWP) conduct investigations into welfare benefits including Housing Benefit administered by the Council. We have a duty to share information under the provisions of Sections 122C (DWP to LA) and 122D (LA to DWP) of Social Security Administration Act.

### **National Fraud Initiative (NFI)**

15.4 The Cabinet Office currently requires us to participate in the National Fraud Initiative, a biennial data matching exercise to assist in the prevention and detection of fraud. The Council are required to provide data sets for example Pensions, Creditors, Blue Badge and Housing waiting lists to the Cabinet Office as set out in their guidance. Further information is available at: [www.gov.uk/guidance/national-fraud-initiative](http://www.gov.uk/guidance/national-fraud-initiative)

15.5 Participation in the NFI is managed by IAI. IAI will work with service areas to ensure all datasets are uploaded. Individual service areas then have the responsibility to investigate matches.

### **National Anti-Fraud Network (NAFN)**

15.6 The Council is a member of the National Anti-Fraud Network (NAFN). NAFN provides access to information and intelligence relating to fraud within the public sector to assist in the more effective investigation of fraud. IAI disseminate NAFN alerts to the appropriate service areas for further review and consideration. The Council will use the evidence gathering avenues that NAFN provide to support its counter-fraud and investigation activity.

## **16. Fraud Awareness**

16.1 IAI will seek to promote a culture of fraud awareness via:

- Consideration of inclusion of the risk of fraud in the Council's principal risk report;
- Delivery of fraud awareness learning in areas identified as at a higher risk of fraud;
- Delivery of proactive anti-fraud reviews;
- Sharing of publications related to fraud risks and disseminating intelligence alerts.

## **17. Contact details**

17.1 For further advice or to report a fraud, please contact:

- Internal Audit Investigations (all corporate fraud related matters and whistleblowing) – email: [Internal.Audit@islington.gov.uk](mailto:Internal.Audit@islington.gov.uk)
- Housing Investigations – email: [housing.fraud@islington.gov.uk](mailto:housing.fraud@islington.gov.uk)
- Parking Investigations – email: [parkingfraud@islington.gov.uk](mailto:parkingfraud@islington.gov.uk)

## **Appendices**

### **Appendix 1 – The Seven Principles of Public Life**

### **Appendix 2 – Fraud Response Plan**

# Appendix 1

## The Seven Principles of Public Life

These principles are a direct extract from the Nolan Committee report.

### **SELFLESSNESS**

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

### **INTEGRITY**

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

### **OBJECTIVITY**

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

### **ACCOUNTABILITY**

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

### **OPENNESS**

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

### **HONESTY**

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

### **LEADERSHIP**

Holders of public office should promote and support these principles by leadership and example.

## Appendix 2

# Fraud Response Plan

### Notifying suspected fraud, irregularity, bribery and corruption

The Council relies on its staff to assist with the prevention and detection of fraud and corruption. It is often staff members who are in a position to identify potential fraud at an early stage.

The action taken when a suspected fraud is initially identified may be key to the success of any ensuing investigation. It is therefore important that staff actions are in line with the guidance provided in the AFCP.

The contact details for the Council's three core investigation teams are:

Internal Audit Investigations (IAI): [Internal.Audit@islington.gov.uk](mailto:Internal.Audit@islington.gov.uk)

Housing Investigations: [Housing.Fraud@islington.gov.uk](mailto:Housing.Fraud@islington.gov.uk)

Parking Investigations: [parkingfraud@islington.gov.uk](mailto:parkingfraud@islington.gov.uk)

Whilst you can remain anonymous, it does help if your details are provided as concerns expressed anonymously can be difficult to investigate. For example, we may need to contact you to obtain further information or verify the information supplied.

- **Action by employees**

If you suspect fraud or corruption, you should:

1. Write down your concerns immediately. Make a note of all relevant details, such as what was said in phone or other conversations, the date, the time and the names of anyone involved;
2. In cases of suspected fraud or corruption, report the matter immediately to your line manager or IAI. Do not tell anyone else about your suspicions.
3. In cases of suspected money laundering, immediately inform the Council's designated Money Laundering Reporting Officer (MLRO) i.e. the Council's Monitoring Officer.
4. Co-operate and assist IAI (or other assigned investigators) in any investigation.

**Do not conduct an investigation yourself without first consulting IAI, as this may prejudice an investigation or may result in investigative activity not being undertaken consistently.**

### Action by managers

If you suspect fraud or corruption, or your staff raise concerns with you, you should:

1. Listen to the concerns of your staff and treat every report you receive seriously and sensitively. Do not ridicule or minimise suspicions raised by staff.
2. Reassure staff that they will not suffer victimisation because they have told you of their



suspicions.

3. Get as much information as possible from the member of staff, including any notes and any evidence they have that may support the allegation. Do not interfere with any evidence and make sure it is kept in a safe place.
4. **Do not conduct an investigation yourself without first consulting IAI, as this may prejudice an investigation or may result in investigative activity not being undertaken consistently.**
5. Report the matter immediately to Internal Audit Investigations. Do not tell anyone else about your suspicions.
6. Co-operate and assist IAI (or other assigned investigators) in any investigation.

### **IAI investigation process**

Suspected fraud or corruption will be investigated independently and professionally with the aim of protecting the interests of both the Council and the suspected individual(s). Where necessary IAI will work in co-operation with other organisations such as the Police, Government Departments and other local authorities.

Investigations into suspected fraud or corruption will be conducted fairly in accordance with the relevant statutory provisions and local protocols.

Should an interview be necessary, this will be conducted by qualified counter-fraud specialists. If there are two officers present, the second officer can be from IAI, from another investigative team or from an external organisation. The interview will be recorded to ensure that an accurate account of it is obtained and if it is conducted under caution, it will be in accordance with the Police and Criminal Evidence Act 1984 (PACE) guidelines. However, the final decision on whether to make a recording of the interview is at the discretion of the interviewing officer(s). The interviewee may request to have a copy of the recording after the interview.

### **Confidentiality**

Details of any investigation are strictly confidential and will not be discussed with anyone other than the relevant management representatives. If the media becomes aware of an investigation and attempts to contact employees or Members, no disclosure of the alleged fraud and investigation can be given. All matters relating to statements to the media will be managed through the Council's Corporate Communications team.

### **Reporting Outcomes**

Management will be informed of the outcome of the investigation which may include recommendations for consideration by the service. Reports compiled by IAI, whether draft or final, are strictly confidential and should not be forwarded to any other person than the named recipients on the report without IAI's permission.

Reports by IAI should not be relied upon solely for any disciplinary process considered by HR. There are two options:

- 1) The investigating officer can extract investigation findings in consultation with IAI and present them as part of their disciplinary pack, or
- 2) The investigating officer can call the IAI officer as a witness at the disciplinary hearing.

**Report Ends**