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# Wakes Colne Parish Council

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**YOUR PARISH COUNCIL WORKING FOR YOUR PARISH**

# **ANTI-FRAUD AND CORRUPTION POLICY**

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## **1. Introduction**

1.1 In carrying out its functions and responsibilities the Parish Council works with a culture of openness and fairness. Parish Councillors and the employee of the Council always adopt the highest standards of propriety and accountability and follow the appropriate policies and procedures adopted by the Parish Council.

1.2 The Parish Council wants to demonstrate that it is firmly committed to dealing with fraud and corruption and has developed this anti-fraud and corruption policy to demonstrate their commitment.

1.3 The Policy will deal equally with perpetrators be they Parish Councillors, employees, contractors or persons outside of the Parish Council.

1.4 The Policy is designed to prevent any fraudulent or corrupt acts and highlights the steps to be taken if such an act occurs.

## **2. Definition**

Fraud and corruption are defined by the Audit Commission as:

Fraud - "the intentional distortion of financial statements or other records by persons internal or external to the Parish Council which is carried out to conceal the misappropriation of assets or otherwise for gain and/or to mislead or misrepresent".

Corruption - "the offering, giving, soliciting, or acceptance of an inducement or reward which may influence the action of any person".

## **3. Culture**

3.1 The culture of the Parish Council has always been one of openness, fairness and trust. The Parish Council emphasises its opposition to fraud and corruption and to deal effectively and efficiently should it occur.

3.2 The Parish Councillors and Parish Clerk are encouraged to raise concerns regarding fraud and corruption, which will, wherever possible, be treated in confidence.

3.3 Concerns must be raised if it is reasonably believed that one or more of the following has occurred, is in the process of occurring, or is likely to occur: a criminal offence; a failure to comply with a statutory or legal obligation; improper unauthorised use of public or other funds; a miscarriage of justice; maladministration, misconduct or malpractice endangering of an individual's health and safety; damage to the environment; deliberate concealment of any of the above.

3.4 The Parish Council will ensure that any allegations received, including anonymous letters, phone calls or social media, will be investigated in an appropriate manner.

3.5 When fraud or corruption have occurred because of a breakdown in the Parish Council's systems or procedures, the Parish Council and the Parish Clerk will ensure that appropriate improvements in systems and procedures are implemented to prevent a recurrence.

## **4. Prevention**

4.1 As elected representatives of the Parish Council all Councillors have a duty to protect the Parish Council from all forms of abuse.

4.2 This is achieved by compliance to the Anti-Fraud and Corruption Policy, Financial Regulations, Standing Orders and relevant legislation.

4.3 Special arrangements will apply where the Parish Clerk is responsible for cash handling or in charge of financial systems. The Personnel Committee must recommend to the Parish Council the relevant training to be undertaken. The Parish Council will ensure that the training is provided and that formal documented systems are in place.

4.4 The Parish Council's Internal Auditor will scrutinize the areas of activity that lend themselves to fraudulent practices.

4.5 Elected Parish Councillors and the Parish Clerk must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise in relation to internal tendering for services, planning and land issues. Effective role separation and declaration of interest will ensure decisions made are transparent and based upon impartial advice.

4.6 The Internal Auditor plays a vital prevention role ensuring that systems and procedures are in place to prevent and detect fraud and corruption. The Internal Auditor liaises with the Parish Council to recommend changes to procedures to prevent loss to the Parish Council.

4.7 An independent External Auditor is an essential safeguard to undertake reviews to ensure the adequacy of the Parish Council's financial systems and that systems are in place to prevent and detect fraud and corruption. The External Auditor will be alert to the possibility of fraud and irregularity and act without delay if grounds for suspicion come to his/her notice.

4.8 The Parish Clerk should be updated of any changes in legislation which would affect this policy by one of the professional bodies of which the Parish Council or Parish Clerk are members.

## **5. Deterrence**

5.1 Disciplinary action will be taken if there is evidence that a Parish Councillor or the Parish Clerk has been involved in any fraud or corruption activities in connection with the Parish Council.

5.2 Disciplinary action will be taken in addition to, or instead of, criminal proceedings, depending on the circumstances of each individual case, but in a consistent manner.

## **6. Detection and Investigation**

6.1 All suspected irregularities are required to be reported (verbally, electronically or in writing) either by the person with whom the initial concern was raised or by the originator. This will ensure a consistent approach to the reporting and investigation of information in relation to fraud and corruption.

6.2 Any investigation will be undertaken by an external audit team.

6.3 Depending on the circumstances and the identity of those involved, the information on the issue may be referred to Colchester Borough Council and/or the Police.

6.4 Any decision to refer the issue to the Police will be taken by the Chairman, Vice-Chair and Parish Clerk after advice from Colchester Borough Council.

## **7. Conclusion**

7.1 The Parish Council recognises that Parish Councillors and the Parish Clerk are required to be aware of the policy.

7.2 To facilitate this positive approach, Parish Councillors are made aware of the Policy by the Parish Clerk.

7.3 The Policy is available on the Parish website and is reviewed and adopted annually by the Parish Council.

### **Re-Adopted**

Date 6th May 2020

Minute reference 20/079 Item 3

Signed .....Chairman

Review Date: May 2021