



ANTI-FRAUD, CORRUPTION AND THEFT POLICY

Adopted: October 2023
Review Date: May 2026

Introduction

- 1 Kimpton Parish Council is committed to ensuring effective safeguarding of public money and all other assets and resources for which it is responsible. Therefore the Council is committed to the prevention, detection and investigation of all forms of fraud, corruption and theft which could threaten the security of its assets or its reputation.
- 2 Our anti-fraud and corruption measures consist of a series of arrangements, policies and procedures designed with the intent of preventing and detecting any attempted fraudulent or corrupt act. For the purposes of this policy, *fraud*, *corruption* and *theft* are defined as follows:

Fraud

The intentional distortion of financial statements of other records by persons internal or external to the Council, carried out to conceal the misappropriation of assets or otherwise gain. Fraud is the deliberate act by an individual or group of individuals, and is therefore always intentional and dishonest.

Corruption

The offering, giving, soliciting or acceptance of an inducement or reward which may influence a person's actions.

Theft

The dishonest appropriation of property belonging to another with the intention of permanently depriving the other of that property.

Culture of Openness and Honesty

- 3 Kimpton Parish Council is committed to the prevention, detection and investigation of all forms of fraud, corruption and theft. This is firstly achieved by promoting a culture of openness and honesty in all Council activities.
- 4 Council employees are key to creating, maintaining and promoting this culture. The Parish Clerk is encouraged to raise any serious concerns they have about any aspect of the Council's activities.
- 5 Kimpton Parish Council has adopted a Code of Conduct for Members which requires high standards of integrity, openness and honesty from Councillors and which lays out stringent requirements regarding transparency in public life. The Declaration to be made by all Councillors at the commencement of their term of office lays similar demands upon individual Councillors.

- 6 It is a requirement of the Council that all individuals and organisations associated with it act with integrity and that Councillors and employees will lead by example in such matters.

Prevention

- 7 All Councillors, as elected representatives, have a duty to ensure that the Council uses its resources prudently and legally. As such, they must operate and adhere to the Council's Standing Orders and Financial Regulations.
- 8 The Council recognises that a key preventative measure in the fight against fraud, theft and corruption is to employ staff who have high standards in terms of propriety and integrity. The Council strives to achieve this through effective recruitment policies.
- 9 In addition the Council has a grievance and disciplinary procedure which will be used where the outcome of an investigation indicates improper behaviour by staff.

Parish Clerk and Responsible Financial Officer

- 10 The Parish Clerk/Responsible Financial Officer has a key role in providing advice to all Councillors of the proper administration of the Council's affairs, including financial, probity, propriety, policy framework and budgetary issues.
- 11 The Parish Clerk undertakes the statutory responsibility under Section 151, Local Government Act 1972 to ensure proper arrangements for the administration of the Council's financial affairs. This role is supported by work undertaken by internal controls.
- 12 The Parish Clerk is responsible for the successful implementation of controls designed to prevent and detect fraud within the Council, and for the security and effective use of all the assets and resources for which it is responsible.

Internal and External Audit

- 13 The Accounts and Audit Regulations 2015 requires the Council to maintain an adequate and effective system of internal audit. An independent internal auditor is appointed by the Council with terms of reference. The internal auditor plays a vital preventative role in ensuring that systems and procedures are in place to prevent and detect fraud and corruption.
- 14 Independent external audit is a further safeguard of the stewardship of public money. All external auditors are required, under the Local Government Finance Act 1982, to carry out their audits in accordance with the Code of Audit Practice. This code emphasises management's role in preventing and detecting fraud and corruption. External auditors are always alert to the possibility of fraud and irregularity, and will act without undue delay if grounds of suspicion come to their notice.

Detection and Investigation

- 15 The preventative measures put in place by the Council, especially the implementation of robust control systems, have been designed to deter fraud and provide indicators of fraudulent activity. Internal audit plays an important role in the detection of fraud and corruption.
- 16 The investigation of suspected fraud, theft or corruption is normally carried out by the internal auditor. An audit report will be issued to the Council who will determine what action to take.
- 17 Councillors and employees will face appropriate action under this policy if they have been involved in theft, fraud or corruption against the Council. 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.

Conflicts of Interest

- 18 Both elected members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with externalisation of services, tendering, planning and land issues etc. Effective role separation will ensure decisions made are clearly based upon impartial advice and avoid questions about improper disclosure of confidential information.

Awareness and Training

- 19 Kimpton Parish Council recognises that the continuing success of this Policy and its general credibility will depend in part on the effectiveness of training and awareness of Councillors and employees.
- 20 To facilitate this a training budget will be agreed annually by the Council.

Conclusion

- 21 Kimpton Parish Council has always prided itself on setting and maintain high standards and a culture of openness, with core values of fairness, trust and value. The Council has in place a clear network of systems and procedures to assist in the fight against fraud and corruption. It is determined that this arrangement will keep pace with any future development, in both preventative and detection techniques regarding fraudulent or corrupt activities that may affect its operation or related responsibilities.