

## **Extract from Financial Procedure Rules**

### **Appendix C: Financial Procedure Note: Risk Management and Control of Resources**

#### **5.0 Preventing Fraud and Corruption**

##### **5.1 General**

The Council will not tolerate fraud and corruption in the administration of its responsibilities, whether from inside or outside the Council. The Council's expectation of propriety and accountability is that Members and staff at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices.

The Council also expects that individuals and organisations (eg suppliers, contractors, service providers) with whom it comes into contact will act towards the Council with integrity and will take reasonable actions to prevent fraud and corruption.

##### **5.2 Responsibilities of the Section 151 Officer:**

- To develop and maintain an anti-fraud and anti-corruption policy.
- To maintain adequate and effective internal control arrangements.
- To ensure that all confirmed irregularities are reported to the Head of Paid Service, the Cabinet and any committee with responsibility for audit.

##### **5.3 Responsibilities of Directors of Services:**

- To ensure that all suspected irregularities are reported to the Section 151 Officer.
- To instigate the Council's disciplinary procedures where the outcome of an audit investigation indicates improper behaviour.
- To ensure that where financial impropriety is discovered, the Section 151 Officer is informed, and where sufficient evidence exists to believe that a criminal offence may have been committed, the police are called in to determine with the Crown Prosecution Service whether any prosecution will take place.
- ~~To maintain a departmental register of interests, gifts and hospitality.~~

##### **5.4 Responsibilities of Monitoring Officer:**

- To maintain a register of interests, gifts and hospitality.