

# Anti-Fraud and Anti-Bribery Strategy

January 2021

  
**THE  
SOUTH  
AYRSHIRE  
WAY**

RESPECTFUL  
SUPPORTIVE



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## **1. Statement of Intent**

1.1 South Ayrshire Council is committed to providing the highest quality of service to all its residents and customers. This Anti-Fraud and Anti-Bribery Strategy outlines the measures taken by the Council to protect itself against malpractice through either fraud or corrupt practice. The Council is committed to fighting fraud, whether attempted from inside or outside of the Council, in order to protect public funds. Suppliers, contractors, employees, Elected Members and service users are expected to act with integrity and without intention to commit fraud or bribery against the Council. Any investigative activity required will be conducted without regard to any person's relationship to this organisation, or to their position or length of service. This strategy aims to promote an attitude of zero tolerance to fraud. No fraud is acceptable, regardless of the value or scale.

## **1.2 Definitions**

The Council regards fraud, bribery, theft, corruption and money laundering as follows:

### **1.2.1 Fraud**

Fraud is the intentional distortion or attempted distortion of statements and records and / or the misappropriation of assets involving deception to obtain an unjust and illegal financial advantage. Fraud can be used to describe a wide variety of dishonest behaviour such as forgery, false representation and the concealment of material facts. Fraud occurs in relation to the Council Tax Reduction Scheme where an individual, knowingly obtains this benefit when they were either not entitled to it or entitled to less. The fraudulent use of IT resources is included in this definition, where its use is a material factor in carrying out a fraud.

### **1.2.2 Bribery**

Bribery is giving or receiving a financial or other advantage in connection with the 'improper performance' of a position of trust, or a function that is expected to be performed impartially or in good faith. A bribe may be offered directly to an officer to influence their actions or it may be given to another officer to influence the actions of someone else. It can take many different forms and could be the offering, promise or authorization of anything of value, or a reward or the giving of aid, donations or voting designed to exert improper influence. Bribes may not always be monetary and may include gifts or hospitality, and can take place directly or through a third party.

### **1.2.3 Theft**

Theft is the dishonest appropriation of property belonging to another with the intention of permanently depriving the other of it.

#### 1.2.4 **Corruption**

Corruption within the Council is the offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions taken by the Council, its Committees, Elected Members or officers.

#### 1.2.5 **Money Laundering**

Money laundering is the process in which the proceeds of crime are transformed into what appears to be legitimate money or other assets.

1.3 The above definitions cover such acts as deception, forgery, extortion, blackmail, conspiracy, collusion, embezzlement, false accounting/ false representation, concealment of material facts, the offering of a gift or reward to influence a person's actions and misappropriation.

1.4 In addition, this strategy covers the failure to disclose an interest in order to gain financial or other pecuniary gain.

1.5 Further guidance on types of fraud is contained within the Fraud Response Plan as set out in Section 7 below.

1.6 For brevity and ease of reference, this strategy will use the term 'fraud' throughout to cover all of the above types of dishonest acts.

1.7 The Council will actively support and foster relationships with the police and other external agencies in order to combat fraud. Where the Council has suspicions that criminal activity may have occurred, it will consult with the police.

1.8 The Council's strategy is based on a series of comprehensive and related elements designed to deter any fraudulent or corrupt acts. These elements are:

- Operating Culture;
- Deterrence and Prevention;
- Detection and investigation procedures;
- Training; and
- Fraud Response Plan.

## 2. **Operating Culture**

2.1 The Council is determined that the culture and tone of its organisation meet the expectations of the Committee on Standards of Public Life, and is also committed to the 7 Nolan principles of: *objectivity, openness, leadership, accountability, honesty, selflessness and integrity.*

- 2.2 The Council expects Elected Members and employees, suppliers and contractors, to lead by example in opposing fraud. Anyone associated with the work of the Council must adhere to this Anti-Fraud and Anti-Bribery Strategy. Elected Members must also adhere to the Councillors' Code of Conduct, and when sitting as a Member of an external body will also be bound by the Code of Conduct relevant to that organisation. Employees must adhere to the approach outlined in the Council's Code of Conduct for Local Government Employees in South Ayrshire Council. Everyone within the Council must ensure that all procedures and practices are beyond reproach.
- 2.3 The Ethical Standards in Public Life etc. (Scotland) Act 2000 imposes on Councils and relevant public bodies a duty to help their Elected Members to comply with the relevant code; and establishes the Standards Commission for Scotland to oversee the new framework and deal with alleged breaches of the Code.
- 2.4 Managers are expected to strive to create an environment in which Employees feel able to approach them with any concerns they may have about suspected irregularities. The Council will encourage both Elected Members and employees to inform us if they suspect a case of fraud. A Fraud Response Plan is set out at Section 6 of this strategy and this explains how we deal with all information fairly and in a confidential manner with those who provided the information. The Council encourages employees to raise any concerns. If employees make allegations in good faith but they are not confirmed by an investigation, no action, (disciplinary or otherwise), will be taken against the employee who raised the concern. However, the Council must ensure that any investigative process is not misused and, therefore, any abuse, such as raising unfounded malicious allegations against a colleague, will be dealt with as a disciplinary matter.
- 2.5 The Council has an Equalities at Work Policy which aims to ensure that no service user or employee receives less favourable treatment than any other.
- 2.6 The Council expects its Directors and Heads of Service to deal firmly and quickly with anyone who is found to be involved in fraudulent or corrupt acts. The Chief Executive will refer matters to the police as soon as they suspect that any criminal activity has occurred. The Council will continue to seek the advice of the police in relation to the prevention and detection of fraud.
- 2.7 This strategy is intended to complement the provisions of the Public Interest Disclosure Act 1998 (PIDA). This Act provides protection for workers who make certain disclosures of information in the public interest, commonly known as 'whistleblowing'. This strategy provides procedures to enable employees to raise matters of concern with the Council without fear of reprisal.

### **3. Deterrence and Prevention**

- 3.1 The Council operates within a sound framework for dealing with its affairs. A full list of the relevant South Ayrshire Council Policies and Procedures is included in Appendix 1. All Elected Members and employees have a duty to be aware of and comply with their provisions. Managers must ensure that employees have access to these documents. If anyone fails to adhere to these Policies and Procedures, the Council may take formal action against

them. This may include a sanction up to and including dismissal for employees or referring Elected Members to the Commissioner for Ethical Standards in Public Life in Scotland. It may include referring the matter to the police and referral to the Procurator Fiscal that may result in a criminal prosecution. The Council will seek to recover any assets or money misappropriated through fraudulent activity.

- 3.2 Employees must follow the Code of Conduct for Employees in South Ayrshire Council which is available on the intranet and is issued to all new employees. A breach of the Code may result in disciplinary action. It is the responsibility of each employee to maintain membership of, or registration with, a professional body or registration authority where membership or registration is a requirement of his/ her post. They are also required to follow any code of conduct related to their personal professional qualifications as is applicable to their employment with the Council.
- 3.3 Managers are expected to introduce and implement measures which are designed to ensure efficient and effective internal controls to deter fraudulent activity and detect error. Examples of these include:
  - 3.3.1 clear written rules and procedures which are regularly updated and of which the employees for whom they are responsible are aware;
  - 3.3.2 regularly reviewing and testing the control systems for which they are responsible including spot checks on procedures and systems;
  - 3.3.3 avoiding accumulation of backlogs;
  - 3.3.4 regular rotation of employees, particularly in key posts;
  - 3.3.5 designing in safeguards against fraud when designing new systems or processes;
  - 3.3.6 a committed response to any allegation of fraud reported including ensuring that any fraud or suspected fraud is reported to the Head of Finance and ICT and the Chief Internal Auditor, and that the Chief Executive is notified;
  - 3.3.7 ensuring that employees are aware of the Council's Standing Orders Relating to Contracts and Financial Regulations;
  - 3.3.8 reviewing and changing systems or procedures after any incident of fraud; and
  - 3.3.9 effective segregation of duties.
- 3.4 The above are examples only to assist managers and are not an exhaustive list of measures which might be taken by them.
- 3.5 The Special Investigations Procedure (which also forms part of the Discipline procedure) is operated by the Council, and applies to all employees. This procedure contains provisions for dealing with, among other things, allegations of fraud.
- 3.6 The Council is committed to working and co-operating with other organisations to prevent organised fraud. Wherever possible, subject to data protection rules, the Council will be prepared to help and exchange information with other

Councils and public bodies to deal with fraud. The Council's Internal Audit Section plays an important role as they independently review the adequacy and effectiveness of the framework of governance, risk management and control within the Council. It is the responsibility of all managers to develop and maintain effective controls to prevent and detect fraud, and to ensure that corrective action is taken to address risks that are identified. The Corporate Fraud Team is responsible for investigating fraud or corrupt activity perpetrated within or against the Council.

- 3.7 The adequacy and appropriateness of the Council's financial systems are also independently monitored and assessed by the Council's External Auditors.
- 3.8 The key role of Elected Members is to take an overview of the Anti-Fraud and Anti-Bribery Strategy and for management to ensure that the strategy is well publicised and its implementation monitored. All managers are responsible for ensuring that the Council develops and maintains effective controls to prevent fraud.
- 3.9 The Audit and Governance Panel performs a scrutiny role in relation to the application of this Strategy. The Audit and Governance Panel is regularly appraised of the work of the Council's Internal Audit and Corporate Fraud section.
- 3.10 The Council has fostered good working relationships with the Trade Unions and will continue to consult with them to ensure that appropriate control measures are in place and that all employees are aware of how to report allegations of fraud.
- 3.11 Employees should treat any offer of a gift or hospitality if it is made to them personally, with extreme caution. The overriding principle is that employees should not compromise their position as public service workers by accepting gifts or hospitality and allowing themselves to reach the position where they might be, or might be thought by others to have been, influenced in making an important decision as a consequence. Further guidance on gifts and hospitality including the register of gifts and hospitality is provided in the Code of Conduct for Employees.
- 3.12 Before retaining any fee, commission or other payment collected or received from or through their employment with the Council, employees should consult their Director or Head of Service.
- 3.13 Employees should not use any information obtained in the course of their employment for personal gain or benefit nor should they pass it on to others who might use it in such a way. The Council cannot disclose information about individuals unless the disclosure of the information is fair and lawful in terms of the Council's powers under the General Data Protection Regulation 2018 (GDPR), the Data Protection Act 2018 and other relevant pieces of legislation.
- 3.14 A key preventative measure in dealing with fraud is to take effective steps at the recruitment stage to establish, as far as possible, the honesty and integrity of potential employees, both temporary and permanent. In particular, appropriate employment checks, including written references, will be obtained

in respect of all successful applicants before a provisional offer of employment is confirmed.

3.15 Orders and contracts must be awarded in accordance with the Council's approved Standing Orders Relating to Contracts and Financial Regulations. Employees who are involved in any form of tendering exercises must follow approved procedures and must clearly act in a fair and impartial manner when dealing with contractors, sub-contractors and suppliers. All known relationships of a business or private nature with external contractors or potential contractors should be made known to the appropriate service manager who will advise and enter the details into the Council's register of interest (see point 3.16 below).

3.16 Employees and Elected Members must declare any possible conflicts which they may have in contracts entered into by the Council (see the Code of Conduct for Employees and the Councillors' Code of Conduct). Such situations can arise with externalisation of services, internal tendering, planning and land issues etc. Effective role separation will ensure decisions made are seen to be based upon impartial advice and avoid questions about improper disclosure of confidential information. Where such conflicts do arise, these should be openly disclosed and recorded in the register of interests and the relevant Member/ officer should not be involved in the decision-making process. A register of Members interests is kept by the Council's Monitoring Officer. The Monitoring Officer has responsibility under Section 5 of the Local Government and Housing Act, 1989, to guard against, among other things, illegality, impropriety and maladministration in the Council's affairs. Additionally, Elected Members/ co-opted Members and employees have a duty to be open and honest about any incidents that they may have been involved in outside of their Council role, which could adversely impact on the Council's reputation or the ability to fulfil their Council role with impartiality.

3.17 ***Role of Partners, Contractors, Suppliers and Other Organisations Associated with the Council***

All organisations associated with the Council are expected to take a proactive role in preventing the occurrence of fraud regarding any dealings with the Council, in line with the due diligence expectations portrayed by the Bribery Act 2010. The standards expected are often set out through legal agreements, which specify the requirements of the Council, when setting up partnerships and other contractual arrangements. However in the interests of good working relationships and continued dealings with the Council, all associated organisations have a general duty to be vigilant regarding the possibility of fraud, irrespective of any legal agreement, with a view to reporting any suspicions in accordance with the principles stemming from the Council's own policies, procedures and standards, which includes possible referral to the Police.

**4. Detecting and Investigating Fraud, Bribery and Corruption**

4.1 All employees and Elected Members have an important and valued role to play in preventing and tackling malpractice at work. Employees are responsible for ensuring that they follow the instructions given to them by management, particularly in relation to the safekeeping of the assets of the

Council. Employees are expected always to be aware of the possibility that fraud may exist in the workplace and be able to share their concerns with management. If for any reason they feel unable to speak to their own service management they must refer the matter to the Chief Internal Auditor, Director, Section 95 Officer or Monitoring Officer. Reporting cases in this way is essential to this Anti-Fraud and Anti-Bribery Strategy. This ensures that suspected cases of fraud are investigated using the Special Investigations Procedure, that there is a standard process for dealing with and recording all suspected cases of fraud and the proper implementation of a structured response to any suspected act of fraud.

- 4.2 The above information is explained in more detail in the Council's Procedure for Reporting Concerns at Work. Employees reporting concerns in this way are afforded certain rights through legislation (Public Interest Disclosure Act 1998). The Council is committed to investigating concerns in confidence and taking firm management action where malpractice is established.
- 4.3 Managers have responsibility for preventing and detecting fraud, but it is often the alertness of members of the public to the possibility of fraud and their good citizenship which aids detection. Allegations and complaints are key sources of detection regarding fraud and as such the Council treats this type of information seriously and in line with the Procedure for Reporting Concerns at Work.
- 4.4 Cases relating to potential housing benefit fraud (including fraud in relation to universal credit) will be referred to the Department for Work and Pensions Single Fraud Investigation Service (with the exception of benefit fraud involving Council Elected Members and officers, which is investigated by the Council's Internal Audit and Corporate Fraud Section). Cases relating to potential Council tax reduction fraud will be referred to the Council's own Corporate Fraud team.
- 4.5 All instances of suspected fraud or other similar irregularity in the Council are normally investigated by the Council's Internal Audit and Corporate Fraud Section on behalf of the Chief Executive in accordance with the Special Investigations Procedure and may lead to criminal prosecution.
- 4.6 The Council is committed to investigating apparent high risk fraud matches produced from the bi-annual Audit Scotland National Fraud Initiative report. All cases of suspected fraud will be investigated in line with the policy and procedures stated above.

## **5. The Role of the Internal Audit and Corporate Fraud Team**

- 5.1 The Internal Audit and Corporate Fraud team operate under the direction of the Chief Internal Auditor and will work together as appropriate on fraud investigations.

### ***Internal Audit***

- 5.2 The Council's Internal Audit service operates independently of all other Council services and reviews the adequacy, efficiency and effectiveness of internal controls. In relation to fraud and corruption, Internal Audit will:

- provide a counter-fraud function; and
  - investigate any allegations of fraud or irregularity.
- 5.3 The internal audit activity must evaluate risk exposures relating to the organisation's governance, operations and information systems regarding the:
- achievement of the organisation's strategic objectives;
  - reliability and integrity of financial and operational information;
  - effectiveness and efficiency of operations and programmes;
  - safeguarding of assets; and
  - compliance with laws, regulations, policies, procedures and contracts.
- 5.4 The internal audit activity must evaluate the potential for the occurrence of fraud and how the organisation manages fraud risk.
- 5.5 Internal Audit plays a vital preventative role in trying to ensure that systems and procedures are in place to prevent and detect fraud and corruption. Internal Audit investigates all cases of suspected irregularity in accordance with the councils Financial regulations in conjunction with colleagues from the Corporate Fraud team as appropriate. They liaise with management to recommend changes in procedures to prevent further losses to the Council.

### ***Corporate Fraud Team***

- 5.6 The CFT is a specialist resource within Internal Audit and report directly to the Council's Chief Internal Auditor. All staff within Corporate Fraud are trained and qualified to the level of accredited counter fraud officers whose investigation expertise is pivotal in ensuring a corporate fraud response is effectively maintained. They work to support services in preventing and detecting fraud. This support includes providing anti-fraud training and advice, conducting enquiries on behalf of services and carrying out investigations. Fraud can be committed by benefit claimants, landlords (or agents), tenants, service users, contractors, sub-contractors or employees of the Council.
- 5.7 In cases where employees are involved, they will work with Internal Audit, Human Resources and appropriate senior management to ensure that correct procedures are followed and that this strategy, as well as the Special Investigation Procedure, is adhered to.
- 5.8 The Corporate Fraud Team is committed to the prevention, detection, deterrence and investigation of all fraud committed against the Council.
- 5.9 The Corporate Fraud team will investigate suspected instances of fraud across a variety of areas, including:
- Council Tax Reduction Scheme (CTRS);
  - Council Tax – for example, single person's discount, other discounts and exemptions;

- Non Domestic Rates;
- Employment/ Employee;
- Tenancy;
- Blue Badge;
- Scottish Welfare Fund;
- Procurement;
- Grants; and
- Licences.

NB: This list is not exhaustive.

5.10 On some occasions, fraud investigations will be undertaken in partnership with the Council's Internal Auditors, Council Staff or Officers from appropriate External Organisations such as Police Scotland or the Department for Work and Pensions (DWP).

5.11 The Council is committed to investigating all apparent high risk fraud matches produced from the bi-annual Audit Scotland National Fraud Initiative report (NFI). All cases of suspected fraud will be investigated in line with the policy and procedures stated above. NFI compares different sets of data such as payroll, blue badges, housing tenancies, social care, benefit records against other records held by the same, or another organisation, bringing to light potential Fraud or Error. The Chief Internal Auditor in conjunction with the Corporate Fraud Senior Investigator is responsible for planning and coordinating the Council's participation in the NFI exercise.

## **6. Training**

6.1 The Anti-Fraud and Anti-Bribery Strategy will be communicated to employees via the Council intranet and other appropriate communications channels, and will be made available for all employees to access.

6.2 All new employees will be made aware of the strategy through the on-line induction module and employee essentials training module on the Council's Online Access to Skills and Training package ('COAST').

6.3 Training will be sourced as required for employees who are involved in investigations into fraud.

## **7. Reporting Procedure**

7.1 The Council's Anti-Fraud and Anti-Bribery Strategy outlines the principles underpinning preventing, reporting and investigating fraud. This procedure reinforces the Council's approach by detailing the ways in which employees or members of the public can report their concerns about suspected fraud.

## 7.2 ***What does the Council want to know about?***

The Council wants to know about fraud, bribery, theft or corruption (all as defined in section 1.2). Examples of fraudulent acts may include:

- 7.2.1 **Financial Issues** – for example, where individuals or companies have fraudulently obtained financial gain from the Council (invalid invoices, Revenues Fraud such as business rates, council tax, tenancy fraud, insurance fraud, procurement and contract Fraud, 'Blue Badge' fraud, inflated travel or other expense claims, theft, false overtime claims).
- 7.2.2 **Systems Issues** – for example, where a process/ system exists which is open to abuse by either employees or public (planning applications, tendering arrangements).
- 7.2.3 **Equipment Issues** – for example, where Council equipment is misused for personal use (vehicles, phones, computers, machinery).
- 7.2.4 **Asset Issues** – for example, where there is a misuse of resources (theft of materials or equipment).
- 7.2.5 **Employee Issues** – for example, abuse of annual leave or flexi, or unreasonable time spent on personal matters during the working day.
- 7.2.6 **Any Other Issues of Irregularity** – for example, where officers or Elected Members receive improper hospitality or give confidential information to gain financially as a result of their office or official duties.

Such issues could:

- be unlawful;
- be against the Council's Standing Orders Relating to Contracts or any of the policies listed in [Appendix 1](#);
- fall below established standards or practices; and/ or
- amount to improper conduct.

This is not an exhaustive list.

The Bribery Act 2010 creates 4 offences with heavy maximum penalties in the event of conviction:

- making a bribe (10 years imprisonment and/ or an unlimited fine);
- accepting a bribe (10 years imprisonment and/ or an unlimited fine);
- bribing a foreign public official (10 years imprisonment and/ or an unlimited fine); and
- corporate offence of failing to prevent bribery on behalf of a commercial organisation. (unlimited fine).

This is not an exhaustive list.

**7.3 What should an employee do if they suspect fraud such as those listed at 7.2 above?**

7.3.1 Employees and Elected Members are expected to raise any concerns that they may have, without fear of recrimination. Such concerns will be treated in the strictest confidence and will be properly investigated. Employees reporting concerns in this way are afforded certain rights through legislation (the Public Interest Disclosure Act 1998). The Council will do its best to protect employees' identities if they raise concerns and do not wish their names to be disclosed. However, it must be appreciated that the investigation may have to reveal the source of information and a statement may be required as part of the evidence. This strategy encourages individuals to put their names to allegations. Concerns expressed anonymously are much less powerful but they will be considered at the discretion of the Council.

7.3.2 Concerns should be raised with your immediate manager. If that is not appropriate you should contact any of the following:

Chief Internal Auditor	Cecilia McGhee
Section 95 Officer	Tim Baulk
Monitoring Officer	Catriona Caves

7.3.3 For suspected Housing Benefit fraud, the Department for Work and Pensions should be contacted via <https://www.gov.uk/report-benefit-fraud>.

**7.4 What should a member of the public do if they suspect fraud such as those listed at 7.2 above?**

The Council encourages members of the public who suspect fraud in the Council to contact South Ayrshire Council in any of the following ways:

By phone to the Corporate Fraud team	Freephone 0808 100 3484 (24 Hour Answering Machine Available)
By email to the Corporate Fraud team or using the online reporting form	<a href="mailto:fraud@south-ayrshire.gov.uk">fraud@south-ayrshire.gov.uk</a> or follow this <a href="#">link</a>
By letter to the Chief Executive at	County Buildings, Wellington Square, Ayr KA7 1DR

For cases of suspected fraud reported directly to the Chief Executive, the Chief Executive will acknowledge receipt of the information and instruct an investigation as appropriate. This may include inviting the member of the public to submit further information. The Chief Executive may request that an officer of the Council should give a report to the Integrity Group. In such cases, the Integrity Group will determine the next steps to be taken. Where appropriate, the Chief Executive may choose to confirm the outcome of any investigations to the member of the public who submitted the relevant information.

## **7.5 How will the Council deal with allegations of fraud?**

7.5.1 The action taken by the Council will depend on the nature of the concern. The matters raised may be:

- investigated internally;
- referred to the police;
- reported to the external auditor; and/ or
- the subject of an independent investigation.

7.5.2 Whistleblowing - Subject to the identity being provided, the Council will contact the whistleblower acknowledging that their concern will be dealt with according to this strategy.

The Council will do its best to protect the whistleblower's identity if requested. It must be appreciated, however, that any investigation process may have to reveal the source of information and a statement may be required as part of the evidence.

7.5.3 Concerns expressed anonymously will be considered at the discretion of the Council. In exercising this discretion, the factors to be taken into account would include:

- the seriousness of the issues raised;
- the credibility of the concerns; and
- the likelihood of confirming the allegations from attributable sources.

7.5.4 If whistleblowers make allegations in good faith but they are not confirmed by an investigation, the matter will be closed. It is important that members of staff feel confident that they can bring concerns to the Council without fear of reprisal if the concerns are not confirmed by an investigation. It is stressed, however, that the Council will protect itself and its employees from malicious allegations by taking disciplinary action where appropriate. The Council will also try to ensure that the negative impact of either a malicious or unfounded allegation is minimised.

7.5.5 Information relating to fraud investigations will be recorded, maintained and processed confidentially and securely by the

Corporate Fraud Team. Information processed may include manual or electronic records and will be done so in line with the General Data Protection Regulations and will be used solely for the investigation and potential prosecution of suspected fraud.

## 7.6 ***Alternative methods for reporting a concern***

7.6.1 **Audit Scotland** – The Accounts Commission, the Auditor General and the audit teams appointed by them are 'prescribed persons' under The Public Interest Disclosure (Prescribed Persons) Order 2014. This means that whistleblowers (employees) can raise issues of concern (disclosures) with them about fraud, corruption or wrongdoing within the public bodies they audit.

7.6.2 **Scottish Public Services Ombudsman** – this is an independent body set up by the Government to deal with the final stage of complaints against public bodies in Scotland. Direct referrals to the Ombudsman can only be made once the organisation's own complaint procedures have been followed.

7.6.3 **Public Concern at Work** – PCAW is a charitable organisation which can provide independent and confidential advice to workers who are unsure whether or how to raise a public interest concern. Their advice line is managed by qualified lawyers with a wealth of experience in whistleblowing law and practice. <http://www.pcaw.org.uk/>

**List of Council Policies and Procedures for  
the Prevention of Fraud**

<b>Document</b> <i>Reference should be made to the edition stated or as after amended</i>	<b>Located</b>
<b>Statutes</b> The Public Interest Disclosure Act 1998 Ethical Standards in Public Life (Scotland) Act 2000 The Bribery Act 2010	<a href="http://www.legislation.gov.uk">www.legislation.gov.uk</a>
Standing Orders Relating to Contracts	<a href="#">SAC website</a> / <a href="#">Intranet</a>
Financial Regulations	<a href="#">SAC website</a> / <a href="#">Intranet</a>
Scheme of Delegation	<a href="#">SAC website</a> / <a href="#">Intranet</a>
Code of Conduct for Employees	<a href="#">Intranet</a>
Delivering Good Governance	<a href="#">SAC website</a>
Councillors' Code of Conduct	<a href="#">Standards Commission for Scotland</a>
Special Investigation Procedure (forms part of Disciplinary Procedure and Manager's Handbook)	<a href="#">Intranet</a>
Council's Procedure for Reporting Concerns at Work (Whistleblowing Policy)	<a href="#">Intranet</a>
Terms and Conditions of Employment for Local Government Employees, Craft Operatives and Chief Officials	<a href="#">Intranet</a>
Equalities at Work Policy	<a href="#">SAC website</a> / <a href="#">Intranet</a>

<b>Document</b> <b>Reference should be made to the edition stated or as after amended</b>	<b>Located</b>
Equality and Diversity Strategy	<a href="#">SAC website</a>
ICT Acceptable Use Policy	<a href="#">Intranet</a>
Risk Management Strategy	<a href="#">SAC website</a>
Freedom of Information Publication Scheme	<a href="#">SAC website</a>
Audit Scotland National Fraud Initiative	<a href="#">Audit Scotland website</a>