

A general guide on how you should react if you suspect fraud and corruption.

You are also encouraged to report other abuses which may be of concern including unethical behaviour, falsification of records, sexual harassment, abuse of drugs or alcohol, bullying and non-compliance in the council i.e. health and safety.

- **Why** you should inform someone
- **Who** you should inform
- **What** you should do with any evidence
- **What** will happen to you if you report a legitimate concern

This leaflet will help you answer these questions and other issues you might be confronted with if you suspect a fraud, or are advised of a potential irregularity within North Somerset Council.

A copy of this leaflet and the Council's Anti-fraud and corruption policy statement can be found on the Council's Internet Website.

Why you should read this leaflet

North Somerset Council has adopted an Anti-fraud and Corruption Policy Statement which explains to staff, service users and members of the community its commitment for dealing properly and honestly with public funds and assets.

Whilst acts of dishonesty are rare within North Somerset Council, we all need to maintain constant vigilance and comply with the council's policies and procedures to minimise the risk of fraud.

We will not tolerate any fraud being committed by the public or our staff and will treat any frauds seriously, involving police to prosecute as required.

It is important that formal procedures are adopted to investigate fraud when it is suspected and provide support for anyone to voice genuine concerns without fear of reprisal.

The Police report that they cannot prosecute over half of fraud and corruption cases because of inappropriate action taken before the case is referred to them. The action that you take when you first identify, or are made aware of, a suspected fraudulent activity may be crucial in helping the council stamp out fraud and determine the success of any subsequent investigation.

This leaflet gives guidance on what you *should* and *should not do* if you suspect a fraud.

Acting upon your suspicions – the Do's and Don'ts

If you suspect a fraud within the workplace there are a few simple guidelines to follow:

✓ Do

✓ Be responsive to anyone who has concerns

As part of its developing anti-fraud culture, the council encourages staff, service users and members of the community to report any concerns or suspicions without fear of being penalised.

Staff should treat all reported concerns seriously and sensitively.

✓ Make an immediate note of your concerns

Note all relevant details, such as what was said in telephone or other conversations, the date, time and the names of any parties involved.

What are the circumstances?

Who is involved?

Keep any notes and secure any documentary evidence which may assist to support your concerns or allegations, but do not interfere with this evidence in any way.

✓ Convey your suspicions to someone with the appropriate authority and experience without delay

This is usually your Line Manager, however, if you would feel more comfortable discussing the matter with someone more independent, you can contact the Internal Audit Service. Alternatively you might contact the Director or Assistant Director of Finance and Resources or the Chief Executive Officer. Their names and telephone numbers are detailed on the back of this leaflet.

✓ Deal with the matter promptly, if you feel your concerns are warranted

Any delay may cause the council to suffer further financial loss, affect staff morale or result in evidence required to enable the allegation to be proved, being destroyed.

✗ Don't

✗ Do nothing

Failing to ask for help or reporting your concern to the Internal Audit Service can delay an investigation and could result in inappropriate or late action being taken.

There is an obligation on all staff to report instances or suspicions of fraud, theft and corruption and to do so without the fear of reprisal.

✘ Be afraid of raising your concerns and don't ridicule any suspicion raised

All genuine concerns reported will be treated sensitively and in the strictest confidence. However, it is impossible to guarantee full anonymity, especially where disciplinary action or prosecution may arise.

The council is sensitive to the potential difficulties you may face if you report an incident and subsequently have to continue working with the individual(s) concerned. The council, therefore, will take every reasonable measure to ensure that no reprisals are taken against staff.

No one will be penalised for making an allegation that is subsequently unfounded but made in good faith. The council will not, however, tolerate individuals making malicious allegations and disciplinary action may be taken against such persons.

You can be assured that you will not suffer recrimination as a result of raising any legitimate concerns, made with good intent.

✘ Approach or accuse individuals directly

Any approach will be made at the conclusion of the investigation by the appropriate officer, when all facts have been collated, reviewed and reported.

✘ Try to investigate the matter yourself

There are special rules surrounding the gathering of evidence for use in criminal cases. Any attempt to

gather evidence by people who are unfamiliar with these rules may compromise Internal Audit or Police investigations.

✘ Convey your suspicions to anyone other than those with the proper authority

Giving information concerning an irregularity to anyone who is not directly involved with the investigation or discussing the problems outside of closed doors could alert the fraudster.

Public Interest Disclosure Act 1998

The Public Interest Disclosure Act 1998 provides you with statutory protection from any reprisals as long as you meet the rules set out in the Act:

- You must disclose the information in good faith
- You must believe it to be substantially true
- You must not act maliciously or make false allegations
- You must not seek any personal gain.

Investigating suspected fraud

The Internal Audit Service are the appropriate people to investigate cases of suspected fraud.

Internal Audit has many years of experience in investigating cases of fraud and corruption and the Audit Manager and the Audit Staff will always be receptive to discussing concerns raised by staff or the general public.

Summary

- Note all relevant details, but do not attempt to investigate the matter further yourself.
- Report all suspicions promptly to your manager or someone with the appropriate authority.
- If in doubt, report your suspicions.

If you need further advice you can contact:

Phil Hall

Director of Finance and Resources 01275 884 433

Richard Penska

Assistant Director of Finance and Resources
01275 884 605

Graham Turner

Chief Executive Officer 01934 634 972

Martin Millman

Internal Audit and Risk Manager 01934 888 894

This publication is available in large print, Braille or audio formats on request.

Help is also available for people who require council information in languages other than English.

Please contact

Martin Millman, Audit Manager on
01934 888 894

What you should do if you suspect a fraud

