

AGS/43/19	
Report title: Counter Fraud and Anti-Bribery Strategy	
Report to: Audit, Governance and Standards Committee	
Report author: Paula Clowes – Head of Assurance	
Date: 16 September 2019	For: Decision
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County Divisions affected: All Essex	

1. Purpose of Report

- 1.1 The Council has a duty to seek to eliminate fraud and bribery in order to protect public funds, as such the Council has a Counter Fraud and Anti-Bribery Strategy to outline its approach and commitment to preventing, detecting and deterring fraud and corruption. This has been refreshed after the biennial review to ensure it is accurate and up to date. This report asks the Committee to approve the updated Strategy.

2. Recommendation

- 2.1 That the updated Strategy is adopted.
- 2.2 That the Sanctions Policy which was set out in the previous version of the Strategy continues to have effect until it is replaced by a new policy.

3. Background

- 3.1 The Counter Fraud and Anti-Bribery Strategy was last approved in December 2017. The Strategy has been reviewed by the Head of Assurance and the Counter Fraud Manager to ensure that it remains aligned to the Council's objectives and incorporates and relevant developments both internally and externally.
- 3.2 The Council's Counter Fraud and Anti-Bribery Strategy continues to adopt the strategic approach recommended by the Fighting Fraud and Corruption Strategy¹ (the local government counter fraud and corruption strategy 2016-19). A new strategy for 2020-2023 is expected to be published next year and it is intended that the Council's Counter Fraud and Anti-Bribery Strategy will receive a full review and re-write next year in line with this.

¹ <https://www.cifas.org.uk/secure/contentPORT/uploads/documents/External-Fighting%20fraud%20and%20corruption%20locally%20the%20local%20government%20counter%20fraud%20and%20corruption%20strategy%202016%20to%202019.pdf>

- 3.2 The delivery of the Counter Fraud and Anti-Bribery Strategy is reported to the Audit, Governance and Standards Committee through the Internal Audit and Counter Fraud progress reports.

4. Summary of Changes

- 4.1 This review has resulted in the following amendments:

- (a) 'Acknowledge' section (page 7), added last paragraph
- (b) 'Prevent' section (page 7), added third and fourth paragraphs.
- (c) Appendix D, sanction policy removed. It is intended to create this as a separate policy which will be reported to the December Committee. Meanwhile the committee is asked to maintain the current sanction policy in force until the new stand alone policy can be introduced. The reason for this change is that this policy requires frequent review and updating based on legislative changes and case law.

5. Financial Implications

- 5.1 There are no financial implications as the Internal Audit and Counter Fraud activity is met within existing resources.

6. Legal Implications

- 6.1 Counter Fraud & Internal Audit is a key way in which councillors can be assured that the Council is using its resources effectively and that the Council is discharging its fiduciary duties concerning taxpayers' money. It helps services to design systems which have appropriate controls and also helps identify and respond to breaches if they occur.
- 6.2 The Council has a duty to consider the need to prevent and reduce crime in the exercise of its functions under section 17 of the Crime and Disorder Act 1998.

7. Equality and Diversity Implications

- 7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when ECC makes decisions it must have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act

- (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
- (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.

7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. Equality and diversity matters have been considered in the production of the progress report.

8. List of Appendices

Appendix 1: Updated Counter Fraud and Anti-Bribery Strategy.

9. List of Background Papers

None