

AUDIT COMMITTEE
26 JANUARY 2021

ANTI-FRAUD AND CORRUPTION POLICY AND STRATEGY

Cabinet Member Cllr Bob Deed, Leader
Responsible Officer Catherine Yandle, Group Manager for Performance, Governance and Data Security

Reason for Report: To present the Committee with the reviewed and updated Policy for Anti-Fraud & Corruption and the Anti-Fraud and Corruption Strategy.

RECOMMENDATION(S):

1. That the Committee approves the revised Anti-Fraud and Corruption and Anti-Policy and the Anti-Fraud and Corruption Strategy document.
2. Give the Group Manager for Performance, Governance and Data Security delegated authority to make minor amendments to these documents e.g. changes to job titles

Relationship to Corporate Plan: The policy and strategy support good governance arrangements enabling confidence in our delivery of the Corporate Plan.

Financial Implications: Not having these documents could result in not detecting fraud, corruption or financial irregularities, which could result in a loss to the Council.

Budget and Policy Framework: The policy is already included in the budget and policy framework.

Legal Implications: Any legal requirements are embedded in the documents no new or additional implications arise.

Risk Assessment: Without this policy and strategy the Council is at risk of not detecting fraud, corruption or financial irregularities, which could result in significant loss to the Council and damage its reputation.

Equality Impact Assessment: No equality issues identified for this report.

Impact on Climate Change: No impacts identified for this report.

1.0 Introduction

- 1.1 The policy was last approved at Audit Committee on 20 November 2018.
- 1.2 The review of this policy was brought forward as an agreed action after an Internal Audit Counter Fraud Governance review in 2019/20, because of out of date references to the "Audit Commission" for example. Also the responsibility of the Council to manage its fraud risks; section 5.7.

- 1.3 In addition the opportunity has been taken to make reference to how MDDC can be held accountable for tax evasion by associated persons including suppliers in section 1.7, this is called a Corporate Criminal Offence.
- 1.4 There is also reference to a Tax Strategy on the Anti-Fraud Strategy document which is Appendix A to the policy. This is a new strategy and is scheduled to go to Cabinet in February 2021.

2.0 Conclusion and Recommendations

- 2.1 It is essential to have these policies in place to promote good governance and accountability within MDDC. The Committee is therefore asked to:
1. Approve the revised Anti-Fraud and Corruption policy and the Anti-Fraud and Corruption Strategy document.
 2. Give the Group Manager for Performance, Governance and Data Security delegated authority to make minor amendments to these policies e.g. changes to job titles
- 2.2 These policies are reviewed every four years so unless there are any major changes the Committee will next review them in 2025.

Contact for more Information: Catherine Yandle Group Manager for Performance, Governance and Data Security ext 4975

Circulation of the Report: Leadership Team and Cabinet Member

Background Papers: FFCL – Strategy for the 2020's