



Anti-Fraud, Bribery and Corruption Policy Statement and Strategy

Author: Internal Audit

Date: March 2025

Contents

Anti-Fraud, Bribery and Corruption Policy Statement and Strategy ____1

Contents _____	2
Anti-Fraud, Bribery and Corruption Policy Statement_____	3
Anti-Fraud, Bribery and Corruption Strategy _____	5
Introduction _____	5
Definitions_____	6
Scope _____	9
Strategy Aims and Objectives _____	10
Fraud Risks _____	11
Managing the Risk of Fraud, Bribery and Corruption _____	12
Combining with Others to Prevent and Fight Fraud _____	12
Fighting Fraud Locally _____	13
Responsibilities _____	15
Reporting a Fraud, Advice and Support_____	16
Investigations_____	17
Sanctions and Redress _____	18
Reporting _____	19
Strategy Review _____	19

Anti-Fraud, Bribery and Corruption Policy Statement

This Statement sets out Wigan Council's policy in relation to fraud, bribery and corruption. It has been approved by and has the full support of both the Council's Senior Management Team and the Audit, Governance and Standards Committee.

The Council takes its responsibilities to protect the public purse very seriously and is fully committed to the highest ethical standards, to ensure the proper use and protection of public funds and assets.

As a Council, we have two key missions:

Progress with Unity
A new era for Wigan Borough

**Wigan Council**

Mission 1
Create fair opportunities for all children, families, residents & businesses.

"Together, we will break down the barriers that create financial, health, education and environmental inequalities in our borough."

Mission 2
Make all our towns and villages flourish for those who live and work in them.

"Together, in genuine partnership with our residents and businesses, who know our communities best, we will help each town and village in the borough to celebrate and maintain their identity whilst understanding and helping to achieve what is needed to thrive."

As residents, businesses, public services and community organisations of this borough we will come together to deliver these two key missions.

To achieve the Council's vision and Progress with Unity borough missions to 'Create fair opportunities for all children, families, residents & businesses' and to 'Make all our towns and neighbourhoods flourish for those who live and work in them' the Council needs to maximise the financial resources available to it. In order to do this, the Council has an ongoing commitment to continue to improve its resilience to fraud, bribery, corruption and other forms of financial irregularity.

The Council advocates strict adherence to its anti-fraud framework and associated policies. The Council is determined to maintain its reputation as an Authority which will not tolerate fraud, bribery, corruption or abuse of position for personal gain, wherever it may be found in any area of its activity. The Council will not tolerate fraud, bribery or corruption by its councillors, employees, suppliers, contractors, partners, service users or members of the general public and will take necessary steps to investigate all allegations made and pursue sanctions available in each case, including prosecution, removal from office, disciplinary action, dismissal, civil action for recovery of losses incurred and/or referral to the Police or other agencies. The required ethical standards are included in our Members' and Officers' Codes of Conduct, both documents forming part of the Council's Constitution.

The Council fully recognises its responsibility for spending public money and holding public assets and recognises that fraud and corruption not only removes resources but can cause untold social harm to individuals and communities. The prevention and detection of fraud, bribery and corruption is therefore seen as an important aspect of its duties which it is committed to undertake. The procedures and also the culture of the Council are recognised as vital in ensuring a high standard of public life.

It is noted that fraud may be committed from within the Council and externally. Unlike fraud, bribery and corruption usually require the involvement of a Council Member or employee. The Council expects that employees, members, service users, contractors and voluntary bodies will act with honesty and integrity. Members and employees are expected to lead by example and will be accountable for their actions.

The Council will take steps to help ensure high standards of ethical behaviour are adopted in partnerships of which the Council is a member. This will be done by applying appropriate elements of this Strategy to all partnership working, where relevant.

Anti-Fraud, Bribery and Corruption Strategy

Introduction

Wigan Council advocates strict adherence to its anti-fraud framework and associated policies. In the majority of cases this would be a zero-tolerance approach to all forms of fraud, bribery, corruption and theft, arising both from within the Council and externally. The Council recognises that fraud and other forms of financial irregularity can:

- Undermine the standards of public service that the Council seeks to achieve.
- Reduce the level of resources and services available for the residents of the borough, and
- Result in major consequences which reduce public confidence in the Council.

This Strategy defines both the proactive and reactive components of a good practice response to fraud risk management. It sets out the key responsibilities within the Council regarding fraud prevention, what to do if fraud is suspected and the action that will be taken by management. The Strategy provides overarching governance to the Council's suite of counter fraud policies and procedures which include:

- Anti-Fraud, Bribery and Corruption Policy Statement
- Whistleblowing Policy
- Anti-Money Laundering Policy
- Fraud Prosecution, Sanctions and Redress Policy
- Contract Procedure Rules and Financial Procedure Rules
- Information Governance Framework and associated policies
- Employee Code of Conduct
- Members Code of Conduct
- Gifts & Hospitality
- Register of Personal Interests
- The Council's Disciplinary Procedure
- Effective Internal Audit
- Sound internal control systems and procedures
- Effective staff recruitment procedures
- Employee induction and training

The Strategy adheres to the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption 2014 (the Code). The Council's strategic response for counter fraud activity is based on the principles of govern, acknowledge, prevent, pursue and protect in line with the Fighting Fraud

and Corruption Locally Strategy (2020) for local government, published by Cifas (the UKs Fraud Prevention Service) and consists of the following:

Govern	Acknowledge	Prevent	Pursue
Having robust arrangements and executive support to ensure anti- fraud, bribery and corruption measures are embedded throughout the organisation.	Acknowledging and understanding fraud risks and committing support and resource to tackling fraud in order to maintain a robust anti-fraud response.	Preventing and detecting more fraud by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture.	Punishing fraudsters and recovering losses by prioritising the use of civil sanctions, developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive local enforcement response.
Protecting itself and its residents			
Recognising the harm that fraud can cause in the community. Protecting itself and its residents			

Definitions

Although the Strategy refers to fraud, bribery and corruption these terms can and often are often used to describe other acts such as theft and money laundering. It is not uncommon for an act or acts to comprise a combination of these.

The Economic Crime and Corporate Transparency Act 2023 has also introduced a failure to prevent fraud offence. This act places a requirement on Public Sector organisations to have adequate measures in place to prevent persons associated with them from committing fraud offences.

The definitions of these offences are set out in the following table:

Offence	Definition	Note
Fraud	Fraud is any action taken by an individual, group or organisation which is designed to facilitate dishonest gain at the expense of (or loss to) the Council, the residents of the borough or the wider national community and can include fraud by: False Representation: Dishonestly making a false representation, and intend by making the representation, to make a gain for themselves or another, or cause a loss or expose another to a risk of loss. Failure to Disclose Information: Dishonestly failing to disclose information where there is a legal duty to do so and intend by failing to disclose the information to make a gain for themselves or another or cause a loss or expose another to a risk of loss. Abuse of Position: Occupies a position in which the post holder is expected to safeguard, or not act against, the financial interests of another person, dishonestly and secretly abuse that position and intend by such abuse to make a gain for themselves or another or cause a loss or expose another to a risk of loss.	As per the Fraud Act 2006 fraud is a criminal offence.
Bribery	Bribery is defined as the offering, giving, soliciting or acceptance of inducements or reward designed to influence official action or decision making. There are four key offences under the Bribery Act 2010: - Bribery of another person. - Accepting a bribe. - Bribing a foreign public official. - A corporate offence of failing to prevent bribery.	Such inducements can take many forms including cash, holidays, event tickets or other advantages whether monetary or otherwise. The Bribery Act 2010 (updated 2013) makes it possible for individuals to be convicted where they are deemed to have given their consent or tacit approval in giving or receiving a bribe. To protect itself against the corporate offence, the Act requires an organisation to have 'adequate procedures in place to prevent bribery' and both organisations

		and individuals can face significant penalties for failure to meet these requirements.
Corruption	Corruption is defined as an act done with the intent to give some advantage which is inconsistent with a public servant's official duty and the rights of others. In the public sector it can also be defined as the abuse of power by a public official for private gain.	Forms of corruption vary but can include bribery, extortion, nepotism, cronyism or embezzlement. Corruption involves the deliberate use of one's position for direct or indirect personal gain through activities which could include fraud or bribery.
Theft	A person is guilty of theft under the Theft Act 1968 if they 'dishonestly appropriate property belonging to another with the intent of permanently depriving the other of it' or the dishonest retention of a wrongful credit.	Theft is stealing any property belonging to the Council or which has been entrusted to it (i.e. client funds), including cash, equipment, vehicles or data. Theft does not necessarily require fraud to be committed. Theft can also include the stealing of property belonging to our staff or Members whilst on Council premises. Dishonestly retaining a credit can involve the failure to report and repay an overpayment of salary.
Money Laundering	A term applied to any method used to convert or exchange money or assets obtained from criminal activity into money or assets that are "clean", in such a way that the "clean" money can no longer be linked back to the criminal activity	The Proceeds of Crime Act 2002, Terrorism Act 2000 and the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 place obligations on the Council and its employees with respect to suspected money laundering and makes it a criminal offence to help a criminal 'launder' the proceeds of crime. See the <i>Anti-Money Laundering Policy</i>

Failure to Prevent Fraud	An offence which holds organisations to account for fraud committed by their employees, agents, subsidiaries or other 'associated persons' who provide services for on behalf of the organisation, where the fraud was committed with the intention of benefiting the organisation or their clients. NB it does not need to be demonstrated that the organisation's senior managers or directors ordered or knew about the fraud. Illustrative example of the offence: <i>A local council engaged a third-party supplier via a tender. The tender was won due to an extremely competitive pricing proposal which represented a cost-saving for the council. It was later established that an employee at the council was manipulating the tender process by falsely informing suppliers that lower bids had been received and pressuring them to reduce their prices. Upon review, it was noted that the employee was solely in charge of the entire tender process, as the council did not have adequate procedures for oversight of this employee, or any formal segregation of duties in the tender process. The actions of the council employee could be considered fraudulent due to misrepresenting the tender process. Consequently, the council could potentially face legal repercussions under the 'failure to prevent fraud' offence due to their lack of robust processes and procedures.</i>	This is an offence introduced by the Economic Crime and Corporate Transparency Act 2023 The offence comes into effect on 1 September 2025. There is a requirement for public sector organisations to have adequate measures in place to prevent persons associated with them from committing fraud offences. Examples may include sound fraud risk assessment arrangements to understand potential fraud risks, robust counter fraud policies and procedures, fraud awareness training and communication, reporting mechanisms for the reporting of suspected fraudulent activities, adequate investigation and enforcement arrangements and appropriate governance to oversee fraud prevention activities.
--	---	--

Scope

The Council aims to foster honesty and integrity and to uphold the Seven Principles of Public Life developed by the Nolan Committee on Standards in Public Life: Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, Leadership.

High ethical standards are an integral part of good governance. In promoting good governance, the Council aims to create a counter fraud culture to help deter people from committing fraud and to encourage those who suspect fraudulent activity to report it. The Policy Statement/Strategy applies to elected members, co-opted members of committees, and all officers (full time, part time, temporary and casual)

who work for the Council. The term 'officer' includes all types of employees of the Council.

Regarding others who provide services for the Council, the Nolan Committee reiterated a fundamental principle in its report on the 'Standards of Conduct in Local Government 1997' which was:

"Where a citizen receives a service which is paid for wholly or in part by the taxpayer, then the government or local authority must retain appropriate responsibility for safeguarding the interests of both the user and taxpayer regardless of the status of the service provider"

Therefore, the Council expects those individuals and organisations (e.g. partners, suppliers, contractors, service providers and voluntary organisations) that it deals with will act with integrity and without thought or actions involving fraud, bribery and corruption. Where relevant, the Council will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption; evidence of such acts are most likely to lead to a termination of the particular contract and may lead to prosecution.

The Anti-Fraud, Bribery and Corruption Policy Statement and Strategy are commended to the Council's partner organisations and to schools' governing bodies, with the expectation that they will be applied either wholly or as the basis for their own local version.

Strategy Aims and Objectives

Through this Strategy the aims and objectives are to:

- Protect the Council's valuable resources by ensuring they are not lost through fraud but are used to provide quality services to the Borough's residents.
- Create and promote a robust 'anti-fraud' culture across the Council which highlights the Council's zero tolerance of fraud, bribery and corruption.
- Ensure effective counter fraud systems and procedures are in place which:
 - Ensure that the resources dedicated to combatting fraud are sufficient and those involved are appropriately skilled.
 - Proactively deter, prevent and detect fraud, bribery and corruption.
 - Investigate suspected or detected fraud, bribery and corruption.
 - Enable the Council to apply appropriate sanctions and recover all losses.

- Provide recommendations to inform policy, system, risk management and internal control improvements, thereby reducing the Council's exposure to fraudulent activity.
- Create an environment that enables the reporting of any genuine suspicions of fraudulent activity.
- Ensure the rights of people raising legitimate concerns are properly protected.
- Work with partners and other investigative bodies to continuously improve the Council's resilience to fraud, bribery and corruption.

Fraud Risks

Although not an exhaustive list the high-risk areas of fraud and corruption for the Council from external threats are:

- Cyber security/crime
- Social Housing Tenancy
- Right to Buy
- Contracts and Procurement
- Council Tax Support/Exemptions/Discounts
- Personal Budgets/Social Care/Direct Payments
- Private Sector Housing
- Disabled Parking Permits
- False identity/right to work for prospective employees
- Insurance claims

The highest risk areas of fraud and corruption for the Council from internal threats are:

- Contracts and Procurement
 - Collusion with external companies in the procurement process
 - Contract management processes
- False claims for expenses, overtime, flexitime, or any other allowance
- Misuse or theft of Council assets including data
- Working in undeclared secondary employment or using council resources to run private business
- Conflicts of Interest
- Abuse of position
- False benefit claims
- Accepting gifts or hospitality from contractors, or organisations who are bidding for work, or who the Council has contracts with, or who receives grants from us

A proactive programme of work has been developed to deal with these high-risk areas of fraud and corruption. To ensure that a focus is maintained on the current fraud landscape work will continue to be undertaken with Departments so that fraud risk management arrangements effectively document and address current and emerging fraud risks.

Managing the Risk of Fraud, Bribery and Corruption

Whilst all stakeholders have a part to play in reducing the risk of fraud, Elected Members and Senior Management are ideally positioned to influence the ethical tone of the Council and play a crucial role in fostering a culture of high ethical standards and integrity.

As with any risk faced by the Council, it is the responsibility of managers to ensure that fraud risk is adequately considered within their individual service areas and in support of achieving strategic priorities, business plans, projects and programmes objectives and outcomes. Once the fraud has been evaluated, appropriate action should be taken by management through its Strategic and Directorate risk management processes to mitigate those risks on an ongoing basis.

Good corporate governance procedures are a strong safeguard against fraud and corruption. The Council's Audit, Governance and Standards Committee plays a key role in scrutinising the Council's approach to both fraud and risk management.

The Council's Internal Audit Service undertakes risk-based assurance work each year centred on an approved Internal Audit Plan. This assurance work involves a review of systems and procedures, including a review of the management of risk (including fraud risks) whereby system vulnerabilities are brought to the attention of management and Members along with recommendations to strengthen procedures.

Combining with Others to Prevent and Fight Fraud

The Council is committed to exchanging information with other local and national agencies to identify and prevent fraud using data matching techniques. Such activity is carried out in full compliance with Data Protection legislation and the Cabinet Office's Code of Data Matching for the National Fraud Initiative and includes providing information to other agencies for data matching purposes. These public agencies may include:

- Police
- External Audit

- Local, regional and national auditor networks
- National Anti-Fraud Network
- Department for Work and Pensions
- Central Government – Cabinet Office
- Other local authorities
- NHS
- Universities and colleges
- Student Loans Company
- HM Immigration Office

Fighting Fraud Locally

The Council seeks to fulfil its responsibility to reduce fraud and protect its resources by a strategic approach consistent with that outlined in both CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption and in the Local Government Fraud Strategy – Fighting Fraud Locally 2020, and its five key pillars:

GOVERN	Robust Arrangements and Executive Support	Council leadership (Senior Management and Members) set the tone and acknowledge the risk of fraud and corruption, the potential harm that can be caused and the potential for savings from managing the risks appropriately.
---------------	--	--

ACKNOWLEDGE	Committing Support	The Council's commitment to tackling the fraud threat is clear. We have strong whistleblowing procedures and support those who come forward to report suspected fraud. All reports will be treated seriously and acted upon. Staff awareness of fraud risks is through e-learning and other training. Our suite of counter fraud strategies, policies and procedures is widely published and kept under review.
	Communication	Appropriate scheduled reporting on risk management and all governance issues are provided to SMT and the Audit, Governance and Standards Committee.
	Assessing Risks	We will continuously assess those areas most vulnerable to the risk of fraud as part of our risk management arrangements. These risk assessments will inform our internal controls and counter fraud priorities. Elected Members and Senior Officers have an important role to play in scrutinising risk management procedures and risk registers.

		Also, the Internal Audit Service will carry out assurance work in areas of higher risk to assist management in preventing fraudulent activity.
	Robust Response	We will strengthen measures to prevent fraud. The Internal Audit Service will work with management and our internal partners such as HR, Finance and Legal to ensure new and existing systems and policy initiatives are adequately fraud proofed.

PREVENT	Better use of Information Technology	We will make use of data and analytical software to prevent and detect fraudulent activity. We will look for opportunities to share data and fraud intelligence to increase our capability to uncover potential and actual fraud. We will play an active part in the biennial National Fraud Initiative data matching exercise.
	Fraud Controls and Processes	We will educate managers about their responsibilities for operating effective internal controls within their service areas. Directors and Information Asset Owners (Assistant Directors) will complete annual assurance statements outlining any issues where best practice has not been met. We will promote strong management and good governance that provides scrutiny and independent challenge to risks and management controls. Routine audit reviews will seek to highlight vulnerabilities in the control environment and make recommendations for improvement. We will ensure that all new employees are appropriately vetted.
	Anti-Fraud Culture	We will promote and develop a strong counter fraud culture, raise awareness, provide a fraud e-learning tool and provide information on all aspects of our counter fraud work.

PURSUE	Fraud Recovery	A crucial element of our response to tackling fraud is recovering any monies lost through fraud. This is an important part of our strategy and will be rigorously pursued where possible.
	Punishing Fraudsters	In line with the Council's Fraud Prosecution, Sanctions and Redress Policy we will apply realistic and effective sanctions for individuals or organisations where an investigation reveals fraudulent activity. This may

		include legal action, criminal and/or disciplinary action. In addition, we will publicise proven cases of fraud where it is considered appropriate to do so.
	Enforcement	We will investigate instances of suspected fraud detected through the planned proactive work, cases of suspected fraud referred from internal or external stakeholders or received via the whistleblowing procedure. We will work with internal/external partners or organisations including law enforcement agencies.

PROTECT	Recognising Fraud Consequences	We review and adopt current good practice methodologies for identifying and combating potential fraud issues and embed into operational policies and reporting requirements to staff, senior management and Members.
----------------	---------------------------------------	--

Responsibilities

Stakeholder	Specific Responsibilities
Chief Executive	Ultimately accountable for the effectiveness of the Council's arrangements for countering fraud, bribery and corruption.
Chief Financial Officer (S.151 Officer)	The Director of Finance & Legal has a statutory responsibility under Section 151 of the Local Government Act 1972 to ensure that proper arrangements are made for the Council's financial affairs. In addition, under the Accounts & Audit Regulations (England) 2015 as the responsible financial officer this officer is required to determine the accounting control systems which include: • <i>'Measures to enable the prevention and detection of inaccuracies and fraud'</i> • <i>'Identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions'</i> The latter requirement is a key control in the prevention of impropriety.
Monitoring Officer	The Assistant Director, Legal as the Monitoring Officer is responsible for advising Members and Officers on ethical issues, standards and powers to ensure that the Council operates within the law and statutory Codes of Practice. Overall responsibility for the maintenance and operation of both Officers' and Members Codes of Conduct and the Whistleblowing Policy.
Audit, Governance and Standards Committee	To monitor the adequacy and effectiveness of the arrangements in place for ensuring an adequate internal control environment and for countering fraud, bribery and corruption.

Elected Members	To support and promote the development of a strong counter fraud culture. To comply with the Members Code of Conduct.
External Audit	Subject to the concept of materiality, provides reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity. Has a statutory duty to ensure that the Council has adequate arrangements in place for the prevention and detection of fraud and corruption.
Chief Internal Auditor	Responsible for developing and maintaining advice and guidance on the Council's approach to managing the risks of fraud, bribery and corruption. The Chief Internal Auditor produces a risk-based annual Internal Audit plan designed to evaluate the effectiveness of the control environment. Responsible for ensuring that all suspected or reported irregularities are dealt with promptly and in accordance with this Strategy and that action is identified to improve controls and reduce the risk of recurrence. Advises on (or, where appropriate, carries out) investigations.
Senior Management, DMTs, Service Managers	To promote staff awareness and ensure that all suspected fraud is reported immediately to either the Chief Financial Officer, the Monitoring Officer or Internal Audit. To ensure that there are mechanisms in place within their service areas to assess the risk of fraud, bribery and corruption and to reduce these risks by implementing strong internal controls.
Employees	To comply with Council policies and procedures, to be aware of the possibility of fraud, bribery and corruption and to report any genuine concerns to management, Internal Audit or via the Whistleblowing arrangements.
Public Service Users, Partners, Suppliers and Contractors	To be aware of the possibility of fraud, bribery and corruption against the Council and to report any genuine concerns or suspicions.

The Council will continue to support its stakeholders to develop the appropriate skills and competencies to enable them to tackle fraud effectively. This will include the promotion of fraud awareness training, cyber fraud risks training and periodic newsletters to publicise counter fraud activity, raise awareness and educate stakeholders of the potential harm from fraud, bribery and corruption.

Reporting a Fraud, Advice and Support

There are several ways that individuals may raise a concern or suspected fraud. Employees are urged to consider the nature of the concern, whether it **involves** immediate management, and the seriousness and sensitivity of the issues involved.

Where an individual feels unable to discuss the issue with their immediate manager or where a manager requires further advice, contact should be made with Internal Audit as follows:

 **(01942) 828025 or (01942) 828691**

 investigations@wigan.gov.uk

The Council's Whistleblowing Policy encourages employees (and those of contractor and partner organisations) to report concerns that are in the public interest. The Policy outlines the process for raising concerns and the types of conduct that should be reported.

The policy can be found here: [Whistleblowing policy](#)

Investigations

Senior Management are responsible for following up any allegation of fraud, bribery or corruption that they receive and are required to inform the Internal Audit section of all suspected irregularities. The investigating officer, in consultation with Internal Audit, will deal promptly and confidentially with the matter. It is their role to:

- Record all evidence that has been received.
- Ensure that evidence is sound and adequately supported.
- Make secure all the evidence that has been collected, including electronic evidence.
- Where appropriate, contact other agencies, e.g. Police.
- When appropriate, arrange for the notification of the Council's insurers.
- Report to senior management, and where appropriate, recommend that management take disciplinary action in accordance with the Council's disciplinary procedures, and make any necessary revisions to systems and procedures to ensure that similar frauds do not reoccur.

Reporting suspected irregularities is essential to the Anti-Fraud, Bribery and Corruption Strategy and ensures:

- Consistent treatment of information regarding fraud, bribery and corruption.
- Proper investigation by an independent and experienced audit team.
- The proper implementation of a fraud response investigation plan.
- The optimum protection of the Council's interests.

Depending on the nature and anticipated extent of the allegations, Internal Audit will normally work closely with management, Human

Resources, Legal and other agencies such as the Police. This is to ensure that all allegations are properly investigated and reported upon, and where appropriate, maximum recoveries are made for the Council.

The Council's disciplinary procedures will be used where the outcome of the investigation indicates improper behaviour. "Reasonable belief" is sufficient grounds for dismissal, as opposed to "absolute proof" to secure a conviction in a court of law.

The Council's External Auditor also has powers to independently investigate fraud and corruption, and the Council can use this service too.

Where a fraud has occurred, management will need to take action to ensure that any control weaknesses which provided the opportunity for this are addressed. As a formal conclusion to all investigations, any lessons learnt will be disseminated to all relevant parties.

Sanctions and Redress

Where financial impropriety is discovered, whether perpetrated by officers, Members or external organisations that the Council deals with, the presumption is that the Police will be contacted. The Crown Prosecution Service determines whether to pursue prosecution based on an evidential and public interest test.

A decision to refer a case to the Police is taken by the Director of Finance and Legal and the relevant Chief Officer. Any referral to the Police will not inhibit action under the Council's disciplinary procedures.

The Chief Executive and Assistant Director, Legal, acting as Monitoring Officer, will advise on the course of action to be taken in relation to Members.

Suspected financial impropriety by any organisation the Council deals with, will be the subject of an investigation. If proven, this could result in the termination of an individual contract and may lead to prosecution.

In proven cases involving a financial loss, the Council will seek to recover all such losses (including the cost of the investigation) through appropriate means. Where the fraud is perpetrated by an employee, the loss may be recovered from any monies due to the individual on termination of employment. In the event that the individual is a member of the Greater Manchester Pension Fund, the Council, the Council may be able to recover the loss from the employee's accrued benefits in the Scheme.

In the event of the Council receiving a request for a reference in respect of an employee who has been dismissed as a result of a fraud or irregularity

investigation, the Assistant Director, HR&OD should be contacted for guidance regarding the wording of any reference provided.

Reporting

The Chief Internal Auditor will provide routine progress reports to the Audit, Governance and Standards Committee including summary details on investigations into suspected fraud, bribery or corruption once the outcomes are finalised.

Performance against this strategy will be reported through the Annual Fraud Report.

As part of the Council's published Accounts each year formal statement is produced which describes the Internal Control Systems and provides an assessment of their effectiveness. This Annual Governance Statement (AGS) is designed to provide assurance to external parties of the quality of the Council's governance arrangements and demonstrates effective stewardship of the public funds entrusted to the Council. The AGS includes a commentary on how effectively the Council is managing its fraud and corruption risks and an Anti-Fraud and Corruption Action Plan is detailed in the Annual Fraud Report that is submitted to the Audit, Governance and Standards Committee.

Strategy Review

The Director of Finance and Legal will ensure the continuous review and amendment of this Strategy, to ensure that it remains compliant with good practice and national public sector standards, primarily CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption and the Local Government Fraud Strategy – Fighting Fraud Locally (2020), and that this approach to countering fraud continues to meet the needs of Wigan Council and its residents.