

**Anti-Fraud, Bribery and Corruption****APPENDIX A****NAS Anti-Fraud, Bribery  
and Corruption Annual  
Report 2018-19****Date****March 2019**

## **1. Executive Summary**

Overall there has been satisfactory progress with the activity plan for the 2018-19 year to support the Council's strategy for this topic. There are fourteen green rated items in the plan, three untested at this stage and six amber rated items.

There have been a moderate number of cases requiring investigation and satisfactory outcomes have been achieved for all of those that required a formal investigation.

The scope of the identified potential losses to fraud/error is calculated at £53,100. All options for recovery are being progressed in respect of losses accrued. Further details can be found in section 5 of this report.

## **2. Introduction**

The purpose of this annual report is to provide an annual summary against the item set out in the NCC Anti-Fraud, Bribery and Corruption Operational Strategy v2017) (The Strategy), based upon the work undertaken during the reporting period, and in accordance with the agreed activity plan.

The NCC Anti-Fraud, Bribery and Corruption Strategy and Activity Plan was agreed by the former Chief Legal Officer and approved by the Audit Committee in September 2017.

The Strategy sets out the Council's anti-crime goals and information on our response to the document: 'Fighting Fraud and Corruption Locally, The local government counter fraud and corruption strategy 2016 – 2019' (FFCL). Twenty-three actions were planned to enable the Council to meet the anti-crime goals with the intention of embedding a counter-fraud culture within NCC.

Due to prioritising ongoing investigation work and as allowed for in the agreed strategy, some of the planned activities have been carried forward to subsequent plans on a risk assessed basis. An update of the activity plan is scheduled for the first quarter of the 2019 – 2020 financial year.

## **3. Assessment**

The aim of the Strategy is to ensure that a robust counter fraud, bribery and corruption provision is embedded throughout the Council. We have undertaken an annual assessment of performance against the items as set out in the Strategy.

For each of the items, a rating has been provided using the RAG system along with any narrative to support the rating:

**Where a RED rating is provided:** There is little or no evidence that the item have been met.

**Where an AMBER rating is provided:** There is some evidence of activities towards meeting the item, however this may still be in progress or improvements are required to improve the provision.

**Where a GREEN rating is provided:** There is sufficient evidence to support and justify the rating.

**Where no rating is provided:** The item is untested

Section 5 of this report provides a summary of the assessment findings that did not achieve a green rating, along with a plan of the actions necessary to achieve a green rating in the future. There are no items that have been rated as red.

Where areas have not been tested due to the infancy of the program, this has been noted in the full assessment report at **Appendix 1**, along with any areas currently in progress.

#### 4. Staff Survey

In 2018 a staff survey was conducted designed to gain information from staff as to their views and knowledge of the Council's anti-fraud provision. Over two hundred staff responded. From the survey results;

- Good levels of responses were received from those who had been employed with the Council under 5 years, 10 – 15 years and more than 15 years. Employees who with 5 – 10 years of service were the lowest responders
- 89.5% of respondents felt confident about reporting any suspected fraudulent activity
- The Council's policy on reporting suspected instances of fraud is via the Chief Internal Auditor or Chief Legal Officer, however, most respondents (67.92%) would report suspected fraudulent behaviour to their line manager in the first instance. This indicates that further awareness is required in this area
- 53.3% of respondents indicated that they have received some form of counter fraud training whilst employed by the Council. Counter fraud training is not yet compulsory for Council employees at certain grades and roles
- 67.62% were aware of the employment protection for workers who report suspicions of Fraud, Bribery or Corruption under the Council's Whistleblowing Policy

- Only 4.76% of respondents did not feel confident that the Council investigates allegations of Fraud, Bribery or Corruption effectively.

The results of the survey will feed into future pro-active workplans to promote the anti-fraud provision at the Council.

## 5. Summary of Findings for the Strategy

**Govern - Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout NCC.**

Item	RAG Score	Action	By When/Who
2. Risk Assessments are carried out periodically to identify and understand fraud, bribery and corruption risks. The anti-crime activities undertaken are proportionate to the level of risk identified and the activities are risk based.	<b>AMBER</b>	To complete a wider risk assessment in the areas of anti-fraud measures across the Council	<b>IA – October 2019</b>

**Acknowledge - Acknowledging and understanding fraud risks and committing support and resource to tackling fraud to maintain a robust anti-fraud response.**

Item	RAG Score	Action	By When/Who
8. There is an annual program of work with the intention of turning these 23 items (as set out in the strategy) into action and embedding a counter fraud culture throughout NCC. Multiple platforms are utilised to ensure NCC's commitment to tackling Fraud, Bribery and Corruption is commutated effectively including: face to face meetings,	<b>AMBER</b>	Update NAS Anti-Fraud Activity Plan	<b>IA – June 2019</b>

presentations at events, E-learning (mandated for key stakeholders), emails, social media, newsletters, crime awareness toolkits provided by organisations such as CIPFA and, other available awareness platforms.			
<b>12.</b> There are arrangements in place for the monitoring and review of the NCC Standards of Conduct and Behaviour Policy along with the associated registers for external interests and gifts and hospitality. Staff awareness of policy, and the reporting mechanisms in place for declaring interests is measured periodically.	<b>AMBER</b>	Action: As a result, an audit on conflicts of interest, a steering group has been set up with a remit to strengthen the reporting mechanisms in place for the declaring of interests/gifts and hospitality and how this will be monitored going forward.	<b>Steering Group – September 2019</b>
<b>13.</b> All staff within NCC are provided with knowledge (proportionate to their role) of what constitutes fraud, the fraud risks that are prevalent, and how to report concerns. Staff knowledge is tested periodically.	<b>AMBER</b>	Action: Continue to roll out the eLearning program to departments.	<b>IA - Ongoing</b>
<b>16.</b> There are proportionate processes in place for the prevention, detection and deterrence of fraudulent activity in procurement to include: Conflicts of Interest, Bribery, False Quotes and Tenders, Manipulating Tender Processes and Contract Splitting. Additionally, procurement staff are made aware of the prevalent fraud, bribery and corruptions risks that are faced, and periodic	<b>AMBER</b>	Audit in progress	<b>NAS – May 2019</b>

fraud risk reviews undertaken.			
19. There are proportionate processes in place for the prevention, detection and deterrence of cyber-crime related fraudulent activity. Additionally, relevant staff are made aware of the prevalent fraud, bribery and corruptions risks that are faced, and periodic fraud risk reviews undertaken	<b>AMBER</b>	Work is ongoing by IMT to complete outstanding actions and is being monitored by Norfolk Audit Service.	<b>IMT - Ongoing</b>

Full details of the key activities undertaken in the strategic anti-fraud areas of Govern, Acknowledge, Prevent, Pursue, are provided in **Appendix 1** of this report.

## 6. Reactive Investigation Update

The below table provides a summary of the cases investigated during the financial year.

There have been a moderate number of cases requiring investigation and satisfactory outcomes have been achieved for all of those that required a formal investigation. There are no identifiable trends at this time.

The scope of the potential losses to fraud/error is calculated at £53,100. All option for recovery are being progressed in respect of losses accrued

The “**Fraud Detected**” column represents cases that resulted in either a sanction/redress or other corrective action to mitigate the risk of reoccurrence:

Cases ongoing from 2017/2018	Total referrals received 2018/2019	Cases closed – Fraud/error Detected	Cases closed – No Further action	Total cases on-going
1	16	9	2	6

From the referrals received:

- 9 Cases related to external fraudulent activity on income accounts.
- 3 cases related to Norfolk Schools.
- 2 cases related to other internal matters.
- 3 cases related to members of the public.

## Contact

If you have any questions about matters contained in this paper please get in touch with:

**Officer name:** Adrian Thompson **Tel No.:** 01603 222784

**Email address:** [adrian.thompson@norfolk.gov.uk](mailto:adrian.thompson@norfolk.gov.uk)

**Support:** Andrew Reeve **Tel No.:** 01603 222746

**Email address:** andrew.reeve@norfolk.gov.uk



If you need this report in large print, audio, braille, alternative format or in a different language please contact 0344 800 8020 or 0344 800 8011 (textphone) and we will do our best to help.

## APPENDIX 1 – Full Assessment.

**Govern: Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout NCC.**

1. Elected members, Directors, Heads of Service and all those charged with governance demonstrate top level strategic support for all anti-fraud, bribery and corruption related activity at NCC.

Rating: GREEN

Updates and progress reports in respect of Anti-Fraud matters have been provided to the Practice Director, Executive Director of Finance and Commercial Services and the Audit Committee throughout the reporting period. The updates and reports included:

- The agreement and planning of activities
- Progress against agreed activities
- Investigation updates and outcomes
- Emerging fraud risks
- External reports regarding wider/national anti-fraud activity

Documented strategic support from those tasked with overseeing NCC's Anti-Fraud arrangements can be evidenced via minutes of relevant meetings, executive emails in support of specific tasks, attending meetings, agreed actions from audit reports and the sponsoring of investigations. In doing so, a demonstrable support for NCC's Anti-Fraud arrangements can be evidenced and therefore this item is rated as green.

2. Risk Assessments are carried out periodically to identify and understand fraud, bribery and corruption risks. The anti-crime activities undertaken are proportionate to the level of risk identified and the activities are risk based.

Rating: AMBER

The purpose of this assessment is to provide assurance that work to progress the strategic fraud prevention arrangements in place at the Council is carried out and can be demonstrated. In doing so, areas of risk are highlighted that require further activity to mitigate.

An assessment against the Public Sector Internal Audit Standards Advisory Board (IASAB) briefing paper: The Internal Role in Counter Fraud and the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption is planned in addition to provide further assurance on this topic.

The results of the assessment will be provided to the Audit Committee.

**Action:** To complete a wider risk assessment in the areas of anti-fraud measures across the Council

To be completed by: Investigative auditor.

By: October 2019



**3. NCC reports annually on the anti-Fraud, bribery and corruption activities undertaken and where further action is required to improve performance, this is detailed therein.**

**Rating: GREEN**

The aim of the of the NCC Anti-Fraud, Bribery and Corruption Strategy is to ensure that a robust counter fraud, bribery and corruption provision is embedded throughout NCC.

To assist with achieving that aim, an annual assessment of performance against the item as set out in the Strategy is undertaken.

For each item, a rating is provided using the RAG system along with any narrative to support the rating. Where appropriate, actions necessary to enhance the provisions are recommended.

This item is therefore rated as green

**4. Accredited staff are utilised effectively to undertake a range of anti-fraud, bribery and corruption work including reactive investigation work to hold those who commit fraud, bribery or corruption to account, as well as proactive activities to deter potential fraudsters from criminal activity.**

**Rating: GREEN**

The Chief Internal Auditor holds the CIPFA Certificate in Investigative Practices. The Investigative Auditor is an Accredited Counter Fraud Specialist (University of Portsmouth).

The accredited staff have undertaken a range of anti-fraud activities during the reporting period as agreed and directed within the activity plan as follows.

- Adhoc Criminal and Disciplinary investigations.
- Attending hearings
- Reviews and updates of policies and procedures
- Management and member reporting
- Attending conferences and meetings
- Liaison activities with key personnel
- Completing external surveys and applications for national pilot projects
- Contributing to the wider Norfolk counter fraud arena
- Contributing to the audit plan in respect of counter fraud activity
- Publishing articles via the NCC intranet
- Designing and implementing a fraud eLearning program
- Taking part in the National Fraud Initiative (NFI)
- Making anti-fraud presentations to key departments
- Research and development of Computer Aided Audit tools (Data Analytics)

- Production of the 2018 NCC Counter Fraud Survey.

The above activities can be evidenced during the period and contribute to the item as set out in the strategy and therefore this item is rated as green.

- 5. Counter fraud staff keep up to date with relevant legislation, as well as guidance issued by relevant bodies such as the Department for Communities and Local Government (DCLG), the Local Government Association, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Police.**

**RATING: GREEN**

Counter fraud staff can demonstrate attendance at conferences and meetings held in connection with the LGA, DCLG and CIPFA where updates and advice/guidance are provided in respect of anti-fraud legislation and best practice. Furthermore, counter fraud staff are members of relevant forums and groups. Where appropriate, information and emerging fraud risks received through this activity is discriminated to relevant personnel

The investigative auditor (IA) is member of the Association of Certified Fraud Examiners (ACFE) where regular updates are provided in respect of new and current anti-fraud legislation and investigation techniques.

The above activities can be evidenced during the period and contribute to the item as set out in the strategy and therefore this item is rated as green.

- 6. Robust communication arrangements are in place between staff who undertake counter fraud, bribery and corruption related activities and other key departments and traded services within NCC.**

**Rating: GREEN.**

The NCC anti-fraud, bribery and corruption policy sets out the requirements for the reporting of fraud and bribery concerns. The policy has been reviewed during the reporting period and remains current. The Policy is published on the NCC website and made available to all stakeholders.

The NCC Whistleblowing Policy has been reviewed and updated to ensure managers have a duty under the policy to report whistleblowing matters to the Chief Internal Auditor as they arise. An increase in referrals year on year has been noted however there are no identified trends at this time.

Regular meetings and liaison are undertaken between counter fraud staff and key personnel where the policy and reporting lines for fraud and bribery concerns are

promoted. Furthermore, articles and emails are disseminated periodically communicating updated information and emerging fraud risks.

This item is rated green

- 7. Those charged with the responsibility for counter fraud, bribery and corruption activities partake in continued professional development (CPD) periodically to ensure they are up date with legislation and the latest counter fraud techniques.**

**Rating: GREEN**

Counter fraud staff can demonstrate attendance at conferences and meetings and training courses held in connection with the LGA, DCLG CIPFA and the IIA where updates and advice guidance are provided in respect of anti-fraud legislation and best practice. Furthermore, counter fraud staff are members of relevant forums and groups.

The Chief Internal Auditor can demonstrate strategic and operational support in respect of CPD matters and therefore this item is rated green.

**Acknowledge - Acknowledging and understanding fraud risks and committing support and resource to tackling fraud in order to maintain a robust anti-fraud response.**

- 8. There is an annual program of work with the intention of turning these 23 items (as set out in the strategy) into action and embedding a counter fraud culture throughout NCC. Multiple platforms are utilised to ensure NCC's commitment to tackling Fraud, Bribery and Corruption is commutated effectively including: face to face meetings, presentations at events, E-learning (mandated for key stakeholders), emails, social media, newsletters, crime awareness toolkits provided by organisations such as CIPFA and, other available awareness platforms.**

**Rating: AMBER**

NAS has developed an activity plan following the production of the NCC Anti-Fraud, Bribery and Corruption Operational Strategy (v2017).

The activity plan is focused on identifying and targeting areas within NCC which are vulnerable to the risk of fraud, bribery and corruption and; to raise awareness and contribute towards a robust anti-fraud, bribery and corruption culture to the council's members, employees, consultants, suppliers, contractors, outside agencies, their employees and any other party that NCC is in a formal partnership relationship with, including the wholly owned companies.

The activity plan has been developed to reflect both the NCC Policy, Strategy, and the national 'Local government counter fraud and corruption strategy 2016 – Fighting Fraud and Corruption Locally' (FFCL).

The Activity Plan requires updating and refreshing in 2019 and therefore this item is rated as amber.

Action: Update NAS Anti-Fraud Activity Plan

**9. The Counter Fraud, Bribery and Corruption Policy is reviewed and updated annually to ensure it is up to date with current legislation and industry best practice. Activity is undertaken on a regular basis to promote awareness of the policy and its provisions.**

**Rating: GREEN**

The NCC Anti-fraud, Bribery and Corruption Policy was updated and reviewed in August 2017 and approved by the Audit Committee in September 2017.

The policy has been published in the Internet and articles have been circulated in the NCC publication; Norfolk Manager, promoting the policy.

Furthermore, the provisions of the policy form part of a new eLearning program which is being disseminated on a departmental basis and therefore this item is rated green.

**10. The risk of Fraud, Bribery and Corruption is acknowledged and referenced within key policies to create a suite of Counter Fraud, Bribery and corruption arrangements intended to embed a counter fraud culture throughout NCC.**

**Rating: GREEN**

The key policies within NCC that have been identified as pertinent to this item are:

- The Anti-Fraud, Bribery and Corruption Policy
- Code of Conduct and Behaviour Policy
- Whistleblowing Policy

The Anti-Fraud, Bribery and Corruption Policy specifies the reporting lines for fraud concerns and references the related policies as per the item.

The NCC Whistleblowing Policy was reviewed in September 2018 and updated to include sufficient anti-fraud text accordingly.

The NCC Conduct and Behaviour Policy directs staff towards the Whistleblowing policy for the reporting of Fraud and Bribery Concerns and therefore this item is rated green

**11.** There are arrangements in place for the reporting of fraud, bribery and corruption concerns which are publicised and promoted throughout NCC and those it does business with. Staff awareness of the reporting process is tested periodically.

Rating: GREEN

The Anti-Fraud, Bribery and Corruption Policy sets out the NCC policy and procedure for the reporting of Fraud and Bribery concerns. The policy states that all suspected fraud should be reported to either; The Chief Internal Auditor, The Chief Legal Officer or via the NCC Whistleblowing arrangements.

A staff survey was conducted in December 2018 to test staff awareness of the Council's Anti-Fraud provision and therefore this item is rated green.

**12.** There are arrangements in place for the monitoring and review of the NCC Standards of Conduct and Behaviour Policy along with the associated registers for external interests and gifts and hospitality. Staff awareness of policy, and the reporting mechanisms in place for declaring interests is measured periodically.

Rating: IN PROGRESS

The NCC Conduct and Behaviour Policy sets out clearly the expectation on staff to declare any conflicts of interests and gifts/hospitality received.

Staff awareness of the policy and reporting requirements is ongoing via available eLearning.

A recent audit has identified that the mechanisms in place for the reporting, recording and monitoring require strengthening and therefore this item is rated as amber.

**Action:** As a result, an audit in the area of conflicts of interest, a steering group has been set up with a remit to strengthen the reporting mechanisms in place for the declaring of interests/gifts and hospitality and how this will be monitored going forward.

**Prevent – preventing, deterring 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.**

**13.** All staff within NCC are provided with knowledge (proportionate to their role) of what constitutes fraud, the fraud risks that are prevalent, and how to report concerns. Staff knowledge is tested periodically.

Rating: IN PROGRESS

An eLearning program has been developed to provide knowledge on the Fraud Act 2006, the Bribery Act 2010, the reporting lines for concerns and the requirements of the

Conduct and Behaviour Policy. A further 200 staff members have completed the eLearning since last reporting

A staff survey has been developed and promoted during the reporting period designed to test staff knowledge and gain feedback in respect of the Anti-Fraud measures in place at the Council.

The eLearning continues to be rolled out to key staff and therefore this item is rated as amber.

**Action:** Continue to roll out the eLearning program to departments.

**14.** There is a system of monitoring, follow up and review in place relating to new and emerging fraud, bribery and corruption risks. Where identified, warnings are issued to relevant departments so that prevention measures can be implemented.

Rating: GREEN

By keeping up to date with relevant publications and being members of bodies such as the ACFE, CIPFA, IIA and LGA, those responsible for the counter fraud arrangements at NCC are periodically updated with new and emerging fraud, bribery and corruption risks.

Furthermore, fraud risks are identified via the audit program and the reporting mechanisms in place within NCC.

Where new fraud risks are identified NCC can demonstrate instances where circulation of the risks to the relevant departments have been circulated along with follow-up meetings and action points arising and therefore this item is rated as green.

**15.** There are proportionate processes in place for the prevention, detection and deterrence of fraudulent activity throughout NCC's service lines to include: LA Maintained Schools, Norfolk Infrastructure, Adult Social Care and Children's Services. Where fraud has been identified, root cause analysis is undertaken and prevention and deterrence measures implemented where necessary.

Rating: Untested during the period.

This item has not been subject to specific counter fraud review during the period and will form part of future anti-fraud, bribery and corruption activity plans.

**16.** There are proportionate processes in place for the prevention, detection and deterrence of fraudulent activity in procurement to include: Conflicts of Interest, Bribery, False Quotes and Tenders, Manipulating Tender Processes and Contract Splitting. Additionally, procurement staff are made aware of the prevalent fraud, bribery and corruptions risks that are faced, and periodic fraud risk reviews undertaken.

Rating: IN PROGRESS

An audit is currently in progress covering the areas of this item.

**17.** There are proportionate processes in place for the prevention, detection and deterrence of fraudulent activity in banking control, invoice fraud and mandate fraud to include: financial system access, segregation of duties, banking fees, supplier bank details changes, authorised persons and delivery checks. Additionally, relevant staff are made aware of the prevalent fraud, bribery and corruptions risks that are faced, and periodic fraud risk reviews undertaken.

Rating: Untested during the period.

This item has not been subject to specific counter fraud review during the period and will form part of future anti-fraud, bribery and corruption activity plans.

**18.** There are proportionate processes in place for the prevention, detection and deterrence of fraudulent activity in payroll fraud to include:

Recruitment, Illegal working, Working Whilst Sick, Secondary Employment, Overtime and Expenses. Additionally, relevant staff are made aware of the prevalent fraud, bribery and corruptions risks that are faced, and periodic fraud risk reviews undertaken.

Rating: Untested during the period.

This item has not been subject to specific counter fraud review during the period and will form part of future anti-fraud, bribery and corruption activity plans.

**19.** There are proportionate processes in place for the prevention, detection and deterrence of cyber-crime related fraudulent activity. Additionally, relevant staff are made aware of the prevalent fraud, bribery and corruptions risks that are faced, and periodic fraud risk reviews undertaken

Rating: AMBER



Testing is undertaken by IMT on a regular basis to test NCC systems for external vulnerabilities and; internal risks included phishing email tests to evaluate staff awareness of fraudulent cyber related crime.

Regular updates and awareness communication are issued and published around NCC relating to cyber-crime activity, including posters for departments to utilise and publications in Norfolk Manager and Friday Takeaway.

External consultants were commissioned in a previous reporting period to undertake audit work in relation to cybersecurity and make recommendations to enhance the provision in place.

From the Cyber Security audit work undertaken, recommended actions remain outstanding at the time of reporting and therefore this item is rated Amber.

**Action:** Work is ongoing by IMT to complete outstanding actions and is being monitored by Norfolk Audit Service.

**Pursue - punishing fraudsters and prioritising the recovery of losses via a triple track approach (Civil, Criminal or Disciplinary), developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive law enforcement response**

**20.** All reports, allegations and investigations relating to financial crime are recorded in a central register to inform intelligence, comply with legislation and assist with identifying repeat offences.

Rating: GREEN

As the NCC Anti-Fraud, Bribery and Corruption Policy sets out the reporting lines staff must use where fraud or bribery concerns are identified.

All referrals received are recorded and files created containing the relevant information and evidence which can be referred to by the appropriate personnel for intelligence purposes and review.

The levels of referrals and investigations undertaken are regularly reported to the audit committee for review and discussion.

This item is therefore rated green.

**21.** Research and development activities are undertaken periodically to assess and implement measures for preventing and detecting fraud and corruption using technology across NCC's service lines.

Rating: GREEN



Specific work has been undertaken during the period to research the use of technology to prevent and detect fraud including:

- Working with the Head of IMT and collaborating with partner councils to initiate a new FraudHub for detecting fraud.
- Researching internal capability for technology-based fraud prevention tools.

FraudHub provides local authorities, government agencies and housing associations who want to work together the ability to regularly screen their data for a range of benefits to prevent mistaken, or fraudulent payment from being made.

Being able to ensure services provided by Local Authorities are for genuine cases helps ensure budgets are not drained and the risk of fraud is minimised.

**22.** Consideration is given to the appropriate investigation methods for all allegations of fraud, bribery or corruption on a case by case basis to ensure that: the recovery of financial losses is prioritised from the outset through an assessment of likelihood and viability.

Rating: GREEN

The Anti-Fraud, Bribery and Corruption Policy states that:

- Disciplinary procedures will be initiated where an employee is suspected of being involved in a fraudulent or illegal act.
- The civil recovery route is also available to NCC if this is cost-effective and desirable for deterrence purposes.
- Criminal investigations are primarily used for dealing with any criminal activity. The main purpose is to determine if activity was undertaken with criminal intent.
- The seeking of financial redress or recovery of losses will always be considered in cases of fraud or bribery that are investigated by NAS or NCC where a loss is identified.

Where referrals are made regarding staff at the council that may be indicative of fraud, these are referred to the Disciplinary Advisory Review Group (DARG) where the above options are considered and authorised. The group will invite the relevant specialists and officers to attend to ensure that the case is assessed currently and therefore this item is rated as green

**23.** NCC supports the investigation of allegations of fraud, bribery and corruption. Following an initial assessment, investigations relating to financial crime are undertaken by an Accredited Counter Fraud Specialist (or equivalent) and compliant with relevant legislation. Evidence is collected lawfully and without regard to any anticipated outcome of an investigation, whether it is disciplinary action, civil action or criminal proceedings.

The Chief Internal Auditor holds the CIPFA Certificate in Investigative Practices. The Investigative Auditor is an Accredited Counter Fraud Specialist (University of Portsmouth).

Where it is implied allegations have a financial element, they are forwarded the Chief Internal Auditor for review and initial assessment.

Where an investigation is required under the NCC disciplinary policy, the collection of evidence is considered in line with the Police and Criminal Evidence Act 1984 where required.

Therefore, this item is rated green.