

Anti-Fraud, Bribery and Corruption**APPENDIX A****NAS Anti-Fraud, Bribery
and Corruption Annual
Report 2017-18****Date****31 July 2018**

1. Executive Summary

Overall there has been satisfactory progress with the activity plan for the 2017-18 year to support the Council's strategy for this topic. There are sixteen green rated criteria in the plan, three untested at this stage and four amber rated criteria.

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

The scope of the potential losses to fraud/error is calculated at £20,160 of which £20,160 has been or will be recovered. 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 criteria 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 2017/18 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 and provides NCC's anti-crime goals and information on NCC's response to the document: 'Fighting Fraud and Corruption Locally, The local government counter fraud and corruption strategy 2016 – 2019' (FFCL).

To enable NCC to direct the anti-crime goals into an actionable activity plan, 23 criteria were created forming part of the strategy with the intention of embedding a counter-fraud culture within NCC.

The activity plan outlined the core Anti-Fraud activities to be undertaken in line with the criteria set out in the Strategy. 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.

3. Assessment

The aim of the Strategy is to ensure that a robust counter fraud, bribery and corruption provision is embedded throughout NCC. To assist with achieving that aim, we have undertaken an annual assessment of performance against the criteria as set out in the Strategy.

For each of the criteria, 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 criteria have been met.

Where an AMBER rating is provided: There is some evidence of activities towards meeting the criteria, 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.

Section 4 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.

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

There are no criteria that have been rated as red.

4. Summary of Findings

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

Criteria	RAG Score	Action	By When/Who
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.	AMBER	Establish working protocols for the reporting of fraud, bribery and corruption risks with key departments	December 2018 Investigative Auditor

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

Criteria	RAG Score	Action	By When/Who
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.	AMBER	Review amend related policies to ensure promotion the anti-fraud arrangements within NCC.	October 2018 Investigative Auditor
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	AMBER	Undertake a staff survey to test knowledge of NCC fraud controls.	October 2018 Investigative Auditor
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.	AMBER	As a result of the recent internal audit, a working 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.	December 2018 Declarations of Interest working group.

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.

5. Reactive Investigation Update

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

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

The scope of the potential losses is calculated at £20,160 of which £21,160 has been or will be recovered.

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 2016/2017	Total referrals received 2017/2018	Cases closed – Fraud/error Detected	Cases closed – No Further action	Total cases on-going
0	15	9	5	1

From the referrals received:

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

The below table provides a summary of cases where fraud or error was detected

Fraud Area	Summary	Value (actual and forecast)	Sanctions and Redress
Cyber Crime s2 – Fraud Act 2006 Fraud by False Representation.	7 – Cases detected. NCC operates a bank account where service users are able to make payments for various NCC services. As such the sort code and account number is published. A number of direct debits were initiated on the NCC operated bank accounts for vehicle tax related to vehicles that did not belong to NCC, as a result NCC	£2,160.00 (forecast annual fraud loss)	Full recovery of losses through indemnity. Reported to Action Fraud Reported to DVLA Controls added to prevent re-occurrence.

	<p>suffered an immediate loss of £180.00.</p> <p>Should the fraud have been undetected, losses of £2160.00 per annum would have accrued.</p> <p>The potential fraud was detected by the Banking and Treasury team and action taken to prevent re-occurrence.</p> <p>Further fraud attempts have been identified and prevented by the new controls mechanisms demonstrating they are robust.</p>		
<p>Assets</p> <p>s3 – Fraud Act 2006</p> <p>Failure to Disclose Information</p>	<p>Allegation that a subject held assets over and above the threshold for receiving funded services from NCC and failed to disclose this.</p> <p>Investigation of this matter found that the subject was in control of assets over and above the threshold for funded services.</p>	<p>£14,000.00</p> <p>Actual losses accrued</p>	<p>Full recovery of losses.</p> <p>Not viable for criminal prosecution.</p> <p>Work ongoing to mitigate re-occurrence</p>
<p>Staff Salaries</p> <p>s3 – Fraud Act 2006</p> <p>Failure to Disclose Information</p>	<p>Allegation that subject was receiving salary via 2 payment channels whilst working for NCC.</p> <p>Investigation of this matter found that although NCC had suffered a loss, the subject of the investigation may not have been aware of the overpayment during the timeframe and therefore; the additional payments have been regarded as an error.</p>	<p>£4,000.00</p> <p>Actual losses accrued</p>	<p>Full recovery of losses.</p> <p>Not viable for criminal prosecution.</p>

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

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

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



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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 Chief Legal Officer, 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 criteria 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: IN PROGRESS

A Strategic Fraud Risk Assessment has been commenced.

The purpose of the assessment is to provide assurance that the strategic fraud prevention arrangements in place at the Council are robust and fit for purpose and identify areas for improvement.

Upon completion of the assessment it is intended that targeted reviews will be undertaken in areas of locally and nationally identified risk.

The assessment will include a review 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.

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

- 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 criteria as set out in the Strategy is undertaken.

For each criteria, 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 criteria 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)

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

During the period the Investigative Auditor has met with CIPFA's head of fraud and discussed the potential for joint working in respect of data analytics.

The above activities can be evidenced during the period and contribute to the criteria as set out in the strategy and therefore this criteria 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: AMBER – Action required.

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

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.

To ensure that the communication arrangements are robust, it is recognised that NCC could benefit by implementing working protocols for the reporting and escalating of fraud risks and referrals from key departments such as:

- Procurement
- Human Resources
- Payroll
- Security Services
- Complaints

This activity has been programmed as part of the current activity plan however has not yet been completed due to operational priorities and therefore rated as amber.

Action: Draft working protocols and agree with relevant departments.

To be completed by: Investigative auditor.

By: December 2018

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 is 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 criteria 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 criteria (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: GREEN

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).

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 criteria 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: AMBER – action required

The key policies within NCC that have been identified as pertinent to this criteria 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 criteria.

Although the related policies bare some references to fraud, the NCC reporting lines for fraud and bribery concerns and links to the Anti-Fraud, Bribery and Corruption Policy are not currently promoted within the policies and therefore this criteria is rated as amber.

Action: Review amend related policies to promote the anti-fraud arrangements within NCC.

To be completed by: Investigative auditor.

By: October 2018

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: AMBER – action required

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.

During the reporting period the policy has been promoted via articles on the intranet and published on counter fraud page of the NCC external website so that all stakeholders are able to access the policy.

Although some staff awareness activity has taken place during the reporting period via the elearning, further testing is required and therefore this criteria has been rated amber.

Action: Undertake a staff survey to test knowledge of NCC fraud controls.
To be completed by: Investigative auditor.
By: October 2018

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 criteria is rated as amber.

Action: As a result of the recent audit, 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 during the reporting period designed 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.

The eLearning tests staff knowledge of the topics covered and a staff survey is being developed to regularly assess staff knowledge and direct proactive anti-fraud awareness activity.

The eLearning is being rolled out to key (then all other) staff and therefore this criteria 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 also the reporting mechanisms in place within NCC.

Where new fraud risks are identified NCC are able to 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 criteria 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 criteria 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 the area of 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 has been agreed with the Head of Procurement during the 2018/2019 financial year covering the areas of this criteria.

17. There are proportionate processes in place for the prevention, detection and deterrence of fraudulent activity in the area of 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 criteria 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 the area of 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 criteria 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: GREEN

External consultants have been commissioned during the previous reporting period to undertake work in relation to cybersecurity and make recommendations to enhance the provision in place.

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 fraud.

The audit team undertake follow-up work and reviews of the external consultant's recommendations to ensure they have been implemented.

Although it has been identified by the audit team during the period that some recommended actions remain outstanding, the processes in place to monitor and audit this risk area during the period have been robust and therefore rated as green.

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 criteria is therefore rated green.

21. Research and development activities are undertaken periodically to assess and implement measures for preventing and detecting fraud and corruption through the use of 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 research a counter fraud hub for detecting fraud.
- Researching data analytics systems to review mass data for preventing and detecting fraud.
- Researching internal capability for technology based fraud prevention tools.

From the research undertaken, testing is now being undertaken to create internal screening capabilities for prevention and detection relating to adult social care payments and therefore this criteria is rated green.

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 criteria 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 criteria is rated green.